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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 1. } CALCUTTA, SATURDAY, JANUARY 7, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT NO. I.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LÉGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 3rd January, 1888.

No. 1.—The services of Mr. H. A. D. Phillips, C.S., are replaced at the disposal of the Government of Bengal, with effect from the forenoon of this date.

S. HARVEY JAMES,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 3rd January, 1888.

No. 1.—Lieutenant D. J. O. Taylor, 6th Punjab Infantry, is appointed to be an Assistant Commissioner, 4th grade, in Burma.

The 6th January, 1888.

No. 6.—A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor-General of India by the resignation of the Hon'ble Sir Theodore Cracraft Hope, K.C.S.I., C.I.E., Her Majesty the Queen, Em-

press of India, has been graciously pleased to appoint Sir Charles Alfred Elliott, K.C.S.I., of the Bengal Civil Service, to be an Ordinary Member of the Council of the Governor-General of India.

Sir Charles Elliott, who under instructions from His Excellency the Viceroy and Governor-General of India took upon himself the execution of his office from the afternoon of the 23rd ultimo, has on this day, under the usual salute, taken his seat as an Ordinary Member of the Governor-General's Council.

A. P. MACDONNELL,

Secretary to the Government of India.

ESTABLISHMENTS.

Calcutta, the 6th January, 1888.

No. 7.—Mr. A. P. MacDonnell, Bengal Civil Service, Secretary to the Government of India in the Home Department, has obtained privilege leave for two months and thirteen days, with effect from the 11th instant or any subsequent date on which he may avail himself of the same.

No. 8.—Mr. W. Mackworth Young, Bengal Civil Service, is appointed to officiate as Secretary to the Government of India in the Home Department, during the absence on privilege

leave of Mr. A. P. MacDonnell or until further orders.

J. P. HEWETT,

Under-Secretary to the Government of India.

ECCLESIASTICAL.

The 5th January, 1888.

No. I.—The Reverend W. F. Thompson, a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment, reported his arrival in Calcutta on the 23rd ultimo.

Mr. Thompson's services are placed at the disposal of the Government of Bengal.

PATENTS.

The 5th January, 1888.

No. II.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any speci-

cation will be given to any person requiring the same on payment of the expense of copying:—

No. 77 of 1887.—William Robert Laing, of 10, Panmure Street, Dundee, in the County of Forfar, North Britain, partner of the firm of Laing Brothers and Company, Stobwell Works, Dundee aforesaid, Jute Manufacturers, for improvements in frames for spinning, doubling, twisting or roving jute, flax, hemp, cotton, worsted or other fibrous substances.

No. 82 of 1887.—Levi Hoffman Thomas, a citizen of the United States of America, and a resident of Chicago, in the County of Cook, and State of Illinois, U. S. A., manufacturer, for an improvement in paper bottles and machines for making such.

No. 188 of 1887.—Arthur George Meeze, of Redhill, in the County of Surrey (England), Consulting Engineer, for improvements in the manufacture of illuminating gas and in apparatus therefor.

No. 217 of 1887.—William Barclay Wishart, Produce-dealer of Cawnpore, India, for certain improvements to his patent General Utility Tent.

No. 221 of 1887.—Henry Sutton, of Ballarat, in the Colony of Victoria, Music Seller, for an improved process of converting a photographic image on a gelatine surface into a relief or intaglio printing surface.

No. 222½ of 1887.—John Gooch, of Brompton Road, County of Middlesex, England, outfitter, for improvements in shop fronts.

No. 240 of 1887.—John Clark, of 80, Great Brook Street, Birmingham, in the County of Warwick, England, Metallurgist, for improvements in the process of obtaining alloys of aluminum with copper and with other metals.

A. P. MACDONNELL,

Secretary to the Government of India.

STAR OF INDIA.

NOTIFICATION.

Fort William, the 2nd January, 1888.

No. I S.I.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:—

To be a Knight Grand Commander.

His Highness Saramad-i-Rajaha-i-Hindustan Raj Rajindra Sri Maharaj-Adhiraj Sawai Madho Singh Bahadur, Maharaja of Jaipur.

To be Knights Commanders.

James Braithwaite Peile, Esq., C.S.I., Member of the Council of Her Majesty's Secretary of State for India.

The Hon'ble Saiyid Ahmad Khan Bahadur, C.S.I., Member of the Council of the Lieutenant-Governor of the North-Western Provinces.

Colonel James Browne, C.B., C.S.I., Royal Engineers, lately Engineer-in-Chief of the Sind-Pishin Railway.

To be Companions.

Major-General Oliver Richardson Newmarch, retired list Bengal Staff Corps, late Secretary to the Government of India in the Military Department.

The Hon'ble Philip Perceval Hutchins, Madras Civil Service, Member of the Council of the Governor of the Presidency of Fort St. George.

William Erskine Ward, Esq., Bengal Civil Service, Judicial Commissioner of Burma.

Francis Langford O'Callaghan, Esq., C.I.E., Engineer-in-Chief of the Sind-Pishin and Kwaja-Amran Railway.

Edward Raban Cave-Browne, Esq., Deputy Accountant General, India Office.

By order of the Grand Master,

W. J. CUNINGHAM,

for *Secretary to the Most Exalted Order of the*

Star of India.

INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 2nd January, 1888.

No. 1 I.E.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:—

To be Knights Commanders.

Sir Charles Arthur Turner, *Knight*, C.I.E., late Chief Justice of Madras; and Member of the Public Service Commission.

Nawab Bashir-ud-Daula Amir-i-Akbar Asman Jah Bahadur, Minister of His Highness the Nizam of Hyderabad (Deccan).

Nawab Shams-ul-Umara Amir-i-Kabir Khurshid Jah Bahadur, of Hyderabad (Deccan).

Edwin Arnold, Esq., C.S.I., Author of the "Light of Asia" and other works.

Maharaja Radha Prasad Singh Bahadur, of Dumraon, in the Lower Provinces of Bengal.

Vira Karala Varma, Elaya Raja of Cochin.

To be Companions.

The Hon'ble Frank Forbes Adam, Additional Member of the Council of the Governor of Bombay for making Laws and Regulations.

Munshi Nawal Kishor, Honorary Magistrate of Lucknow.

Rao Bahadur Krishnaji Lakshman Nulkar, Chairman of the Managing Committee of the Poona Sarvajanik Sabha.

Colonel Henry Constantine Evelyn Ward, Bengal Staff Corps, now employed as Minister of the Bhopal State.

Frederick Thomas Granville Walton, Esq., Engineer of the Dufferin Bridge at Benares.

Ney Elias, Esq., Political Agent.

Shahzada Nadir, Honorary Magistrate of Ludhiana City.

Kazi Saiyid Ahmed Khan Bahadur, Attaché in the Foreign Department of the Government of India.

The Hon'ble Saiyid Amir Husain, Officiating Presidency Magistrate of the Northern Division of Calcutta; and Additional Member of the Council of the Governor-General for making Laws and Regulations.

Reinhold Rost, Esq., LL.D., Ph.D., M.A., Librarian of the India Office.

By Order of the Grand Master,

W. J. CUNINGHAM,

for *Secretary to the Most Eminent Order
of the Indian Empire.*

FOREIGN DEPARTMENT.**NOTIFICATIONS.**

Fort William, the 2nd January, 1888.

No. 1 I.

His Excellency the Viceroy and Governor-General in Council is pleased to direct that the State of Gondal shall take rank amongst the First Class States of Kathiawar.

No. 2 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Rāja Hurbullab Narain Sing Bahádúr, of Sonbursa, the title of Mahárāja as a personal distinction.

No. 3 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Kumar Pudmanund Sing, of Banelly in the district of Purneah, the title of Rāja Bahádúr as a personal distinction.

No. 4 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Babu Gobind Lal Roy, of Rungpore, the title of Rāja as a personal distinction.

No. 5 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Rai Rajendra Lala Mitra Bahadur, C.I.E., D.L., the title of Rāja as a personal distinction.

No. 6 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Mahamahopadhyaya as a personal distinction upon—

Kabi Raj Shyamal Dass, of Meywar.

Bhimacharya bin Rambhat Zalkikar, Senior Shastri of the Elphinstone College.

No. 7 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Shams-ul-ulama as a personal distinction upon—

Maulvi Muhammad Hossain, of Patna.

Maulvi Nur Jamal Khan, of Miraj.

Kazi Abdul Latif, Londe Kazi of Bombay.

No. 8 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Khan Bahadur Maksud Ali Khan, late Subordinate Judge in the North-Western Provinces, the title of Wálá Kadr as a personal distinction.

No. 9 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khán Bahádúr as a personal distinction upon—

Saiyid Rezi Ali, of Purneah.

Choudhri Nasrat Ali, secretary of the British India Association of the Oudh Talukdars, and Honorary Magistrate.

Khan Saheb Gulam Dastagir, Inspector of police in Karachi.

Naoroji Pestonji Vakil, of Bombay.

Sardar Fatah Khan Gheba, of Kot in the Rawal Pindi district.

Sheikh Ghulam Hassan, Honorary Magistrate of Umritsar.

Fakir Saiyid Burhan-ud-din Khan, Extra Assistant Commissioner in the Punjab ; Naib Wazir in the Bhopal State.

Munshi Suzawar, Postmaster of Lahore.

Asad-ulla Khan, Superintendent in the Northern India Salt Department.

No. 10 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahádur as a personal distinction upon—

Babu Surjinarain Sing, Chairman of the Bhaugalpore Municipality.

Budh Sing Dudhuria, of Azimgunge in the Murshidabad district.

Bishen Chund Dudhuria, of Azimgunge in the Murshidabad district.

Lala Dargahi Lal, Honorary Magistrate in the Cawnpore Municipality.

Lala Krishna Sah, Member of the Municipal Board and Bench of Honorary Magistrates at Naini Tal.

Munshi Dhankel Pershad, late of the judicial service in Oudh.

Lala Krishna Sahay, Honorary Magistrate of Meerut.

Lala Mema Mull, clerk in the office of the Director-General of Ordnance.

Babu Pashupat Saran Sinha, head clerk in the office of the Resident in Nepal.

Dharm Narain, Tahsildar of Umballa.

Lorinda Mal, of Peshawar.

Babu Pran Kissen Ghosh, retired Superintendent of the Comptroller-General's office.

Babu Raj Kumar Sen, retired Superintendent of the office of the Secretary to the Government of India in the Department of Finance and Commerce.

Pandit Saligram, Superintendent of Post Offices.

Babu Jugodishwar Chatterjee, second assistant to the Opium Agent at Benares.

No. 11 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahádur as a personal distinction upon—

Pándit Gopal Rao, Deputy Collector in the Jhansi district.

Gobind Ram, Marwari, of Jhansi.

Tanjore Raja Ram Row, Deputy Collector; Manager of the Ramnad Zemindari, Madras.

Raj Futtch Singh, of Dilwara in Meywar.

Raoji Trimback, of Poona, late Sub-Engineer.

Hari Apaji, late of the Gaekwar's Contingent.

Moroba Kesrinath, late Personal Assistant to the Accountant-General at Bombay.

Rao Saheb Hari Raoji Chiplonkar, Member of the Poona Municipality.

No. 12 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardár Bahádur as a personal distinction upon—

Sardár Rajindar Sing of Katgarh, Honorary Magistrate in the Hoshiarpur district.

Sardár Ajit Sing of Alawalpur in the Punjab.

No. 13 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khán Sáhib as a personal distinction upon—

Abdullah Khan, Inspector of police in Ajmere.

Khudadad Khan, head munshi in the office of the Commissioner in Sind.

No. 14 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardár as a personal distinction upon—

Atma Sing of Padhana, Honorary Magistrate in the Lahore district.

Bulaka Sing, Honorary Magistrate in the Lahore district.

Kirpal Sing, Honorary Magistrate, and President of the Municipal Committee of Rawal Pindi.

The 4th January, 1888.

No. 6-G.—Lieutenant-Colonel A. R. T. McRae, Officiating Wing Commander and 2nd-in-Command, Meywar Bheel Corps, is appointed to officiate as Second Assistant to the Resident in Meywar, *vice* Lieutenant C. H. Dawson, with effect from forenoon of the 7th November, 1887.

No. 8-G.—Lieutenant F. T. C. Hughes, Cheshire Regiment, Wing Officer, on probation, in the 30th Bengal Infantry, is appointed to officiate as Wing Officer, on probation, in the Meywar Bheel Corps, with effect from the date of joining.

The 5th January, 1888.

No. 18-G.—Rae Bishen Sarup, Deputy Magistrate of Kekri, held charge of the current duties of the office of Assistant Commissioner of Merwara, from the 2nd August to the 29th September, 1887, both days inclusive, during the

absence of Captain C. Herbert on privilege leave.

The 6th January, 1888.

No. 24-G.—The privilege leave for forty-two days granted to Captain G. Gaisford, Assistant Political Agent at Thal-Chotiali, in Foreign Department Notification, No. 1604-G, dated the 26th August, 1887, is extended by two days.

No. 87-I.—The Governor-General in Council is pleased to amend the Bangalore Municipal Regulations published under Foreign Department Notification, No. 319-I, dated the 9th February, 1883, as follows:—

In section 195, between the words "upon the" and "occupiers" the words "owners or" shall be inserted.

From section 208 the words "lighting and" and "respectively" shall be omitted.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS, &C.

PUBLIC DEBT.

Calcutta, the 7th January, 1888.

No. 96.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

In accordance with the provisions of the Indian Securities Act, XIII of 1886, the Governor General in Council is pleased to make the following rules under section 14 of the Act:—

1. Interest cages, shewing the several half-years at which interest will accrue, shall be imprinted on the reverse of each new note issued, and payment shall be recorded by the stamp of the Disbursing Office, or by a manuscript entry, over the space apportioned to the half-year concerned. If payment be made at a Presidency town, the recording entry shall shew the Presidency and the date and number of the issuing warrant, which shall be in the form of a negotiable instrument payable to the holder's order. But if payment be made at a District Treasury, the recording entry shall shew the name of the Treasury, the number borne by the payment voucher, and the date of payment; this entry shall be authenticated by the initials of the Treasury Officer, and the holder's receipt shall be taken on the face of the payment voucher. If, however, the note be of the old form, and bear no interest cage, the holder's endorsement for interest will be required on the note itself, and payments will be authenticated by the Disbursing Officer under the endorsement as heretofore.

2. Under the preceding rule, interest cages shall be imprinted, and (in the case of notes in the old form) holder's endorsements for interest shall be written only on the back of the note itself.

3. If the note be of the old form and bear no interest cage, the holder's endorsement for interest should agree letter for letter with the name in the body of the note, or in the transferring endorsement, as the case may be; the usual signature may be added below.

4. An endorsement or receipt by a native female must be attested by the signatures of at least two respectable witnesses, who must attend before the Officer in charge of the Treasury where interest is payable, and certify to the genuineness of the endorsement or receipt.

5. Notice of any private trust in an endorsement or receipt for interest is inadmissible.

6. A note blank endorsed by the holder is not receivable at any Government Treasury or at the Public Debt Offices in the Presidency towns. The holder of any such security will therefore be required to specially endorse the same before submitting it for payment of interest.

7. The holder of a note may be required to receipt the same for renewal in all or any of the following cases, that is to say :—

- (1) If the note has been enfaced for payment of interest at a Mofussil Treasury, and the holder thereof is desirous of altering the place of payment.
- (2) If only sufficient room remains on the back of the note for one further endorsement, or when any word or words is or are written upon the note across any existing endorsement or endorsements, all cross endorsements being strictly prohibited.
- (3) If the note is torn or in any way damaged or crowded with writing, or unfit, in the opinion of the officer before whom it is produced for payment of interest, for receiving endorsement.
- (4) If, in the opinion of such last-mentioned officer, the title of the person presenting the note for payment of interest is irregular or not fully proved.
- (5) If the note in question, being a counterpart note issued under the provisions of Rule 8, has ceased to be the property of a minor, or to belong to an estate in which administration is limited to interest.

In all or any of the preceding cases payment of any further interest on such note may be refused until the note is receipted for renewal and actually renewed.

8. In the case of any note which is the property of a minor or belongs to an estate in which administration is limited to interest, the Public Debt Office at Calcutta may, upon such note being deposited with them, issue to the holder of such note a counterpart thereof having the words "counterpart not negotiable" stamped across the face thereof, and further payments of interest may be recorded upon such counterpart. Whenever such note shall cease to be the property of a minor, or shall cease to belong to an estate in which administration is limited to interest, the further payment of interest in respect of the note may be refused, until the first or any subsequent counterpart (as the case may be) issued in respect of it has been receipted and renewed in the manner provided in the last preceding rule. Upon such counterpart being receipted and renewed as aforesaid, the same, together with the original note and any preceding counterpart issued in respect thereof, will be cancelled.

9. No payment of interest and no record or acknowledgment of the payment of interest and no issue of a counterpart note under the preceding rules is to be deemed or taken to be an acknowledgment of the title of the holder of any note.

10. The following fees are payable in respect of applications under sections 11 and 12 of the Act :—

For each renewed or duplicate security, 4 annas per cent. if the new note does not exceed R100, and R1 if the new note exceeds that sum.

11. A note tendered for renewal must be receipted on the reverse as follows :—

"Received in lieu hercof a renewed note in the name of _____,
with interest payable at _____"

Signature of holder."

12. If a person tendering a note for renewal applies for more than one note in lieu of the note tendered, the latter must be receipted on the reverse as follows, or as near thereto as circumstances will admit :—

"Received in lieu of the within two (or more) notes for R _____,
respectively in the name of _____, with interest payable at _____"

Signature of holder."

13. If a person tendering more than one note for renewal applies for one consolidated note in lieu of the notes tendered, the latter must be receipted as follows, or as near thereto as circumstances will admit :—

“ Received in lieu of the within a new note in the name of _____ for
 R _____ by consolidation with Promissory Note or Notes
 Nos. _____ (mentioning the numbers and amounts of the other
 notes desired to be consolidated with it) with interest payable
 at _____

Signature of holder.”

14. The form of receipt mentioned in the foregoing rules must be very clearly and correctly written, and there must be no ambiguity as to the name of the payee of the new note. The holder's signature should agree letter for letter with the name in the body of the note, or in the transferring endorsement, as the case may be ; the usual signature may be added below.

15. The holder of any note requiring renewal may procure a renewed note in lieu of his original security in any of the following ways ; that is to say, he may present it duly receipted either in person or through a representative at—(1), Public Debt Office, Bank of Bengal, Calcutta ; or (2) at a Government Treasury for transmission to that office ; or (3), at the Banks of Madras and Bombay, who, as Agents of the said Bank of Bengal, may either renew such notes on their own responsibility, or may forward them to the said Public Debt Office, Bank of Bengal, for renewal. In the case of notes presented direct to the said Public Debt Office, Bank of Bengal, or transmitted to it for renewal, either through a Government Treasury or the Bank of Madras or of Bombay, the prescribed officer referred to in section 11 of the said Act shall be the Secretary, Bank of Bengal, for the time being ; and in the case of notes presented for renewal at the Bank of Madras or of Bombay, and renewed by those Banks on their own responsibility, such officer shall be the Secretary of the Bank of Madras or of the Bank of Bombay, for the time being, as the case may be.

16. The officer referred to in section 12, sub-section (1), of the Act, shall be the Comptroller General for the time being.

17. The loss or destruction of a Promissory Note shall be notified, in the first instance, by letter addressed to the Bank of Bengal, Public Debt Office, Calcutta ; such letter shall contain the following particulars :—

- (1) Particulars of the note according to the following form :—
 Promissory Note for R _____, No _____, of the _____ per cent.
 loan of _____
- (2) Last half-year for which interest has been paid.
- (3) To whom paid.
- (4) Name of the person in whose name the note was issued (if known).
- (5) Particulars of coupons attached (if any).
- (6) Where enfaced at present.
- (7) The circumstances attending the loss.
- (8) Whether the loss was reported to the Police.

The above letter shall be accompanied by—

- (a) The Post Office registry receipt for the letter containing the note, if the same was lost in transmission by post.
- (b) The Police report, if any can be obtained.
- (c) A letter signed by the Officer of the Treasury or Presidency Bank where interest was last paid, certifying the last payment of interest made on the note, and to whom, if interest was paid out of Calcutta.
- (d) If the applicant is not the last registered holder, all documentary evidence necessary to trace back the title to the last registered holder.
- (e) Any portions or fragment which may remain of the lost or destroyed note.

A duplicate of the letter to the Public Debt Office, Calcutta, must also be sent to the Treasury where interest is payable.

18. The loss or destruction of a Promissory Note shall be further notified by an advertisement, which the applicant for a duplicate note shall cause to be inserted in three successive issues of the *Gazette of India*, and of the Local Government Gazette of the place where the loss or destruction occurred. Such notification shall be in the form following, or as near thereto as the circumstances will admit :—

Lost or destroyed (as the case may be).

The Government Promissory Note No. _____, of the _____ per cent. loan of _____, for Rs _____, originally standing in the name of _____, and last endorsed to _____, the proprietor, by whom it was never endorsed to any other person, having been lost or destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned Security.

*Name of the Advertiser—
Residence—*

19. At the expiration of six months from the date of the insertion of the last advertisement, the Comptroller General shall, if satisfied of the loss or destruction of a portion of a note, and of the justice of the claim of the applicant, and if a sufficient portion for the identification of the note so lost or destroyed shall have been produced, direct the Public Debt Office, upon the execution of such bond of indemnity as is hereinafter mentioned, to issue to the applicant a duplicate note in lieu of that so lost or destroyed as aforesaid. If, however, no portion or no sufficient portion of the note so lost or destroyed shall have been produced as aforesaid, then, at the expiration of two years from the date of the insertion of such last advertisement, the Comptroller General shall, if satisfied as aforesaid, pass an order directing the Public Debt Office, upon the execution of such bond of indemnity as is hereinafter mentioned, to pay the applicant interest in respect of the note so lost or destroyed pending the issue of a duplicate note and also directing the said Public Debt Office, at the expiration of six years from the date of the publication of the list in which the lost or destroyed security is first mentioned, if no reason to the contrary appear, to issue to the applicant (on his executing and procuring the execution by two sureties of such indemnity bond as is hereinafter mentioned, should the same be deemed necessary by the Comptroller General), a duplicate note in lieu of that so lost or destroyed as aforesaid.

20. The Comptroller General may, within six years of the date of an order passed by him under Rule 19, if he finds sufficient reason, alter or cancel such order, and may also require that the interval before the issue of a duplicate note be extended to twelve years, or such shorter period not being less than six years, as he may think fit.

21. Indemnity bonds when taken on the issue of a duplicate note or notes shall be for twice the amount of such note or notes, and when taken on the issue of orders for payment of interest shall be for twice the amount of the interest involved, that is to say, twice the aggregate amount of all back interest accrued due on the note, *plus* twice the amount of all interest to accrue due thereon, during the six years which will have to elapse before the issue of a duplicate note can be made. In simple cases such bonds may be issued by the Comptroller General at Calcutta in a printed form prescribed by Government. No fee will be chargeable if a bond does not exceed in amount Rs500; but on bonds for higher amounts a fee of Rs5 for every Rs1,000 or part of Rs1,000 will be charged, provided that no fee for any one bond so issued shall exceed in amount Rs30. If, however, the Comptroller General consider that the circumstances of the case demand that a bond shall be specially prepared by the Government Solicitor, a fee of Rs32 shall be payable to that officer.

22. The list of securities lost or destroyed, referred to in section 12 (3) of the said Act in respect of which an order is made for payment of interest pending the issue of a duplicate security, or for the issue of such duplicate

security, shall be advertised half-yearly in the *Gazette of India* in the months of January and July, or as soon afterwards as may be convenient. All securities in respect of which an order has been passed as aforesaid shall be included in the first list published next after the passing of such order, and shall continue to be advertised every half-year until the expiration of six years from the date of first publication, or from the date of the last payment of interest on the original securities, whichever is the later date. Such list shall contain the following particulars, *viz.*, the name of the loan and number of the lost note, its value, in whose name it was issued, from what date it bears interest, the name of the claimant for a duplicate, the number and date of the order passed by the Comptroller General for payment of interest or issue of a duplicate, and the date of publication of the list in which such security was first mentioned.

ORDER.—Ordered that this Resolution be communicated to the several Local Governments and Administrations, to the Comptroller and Auditor General, and to the several Accountants General and Comptrollers.

Ordered also, that the Resolution be published in the *Gazette of India* for the information of the public.

LEAVE AND APPOINTMENTS.

The 3rd January, 1888.

No. 1.—In continuation of the Notification of this Department, No. 6784, dated the 23rd December, 1887, the following provisional appointments are notified :—

With effect from the 21st November, 1887—

Mr. R. Logan, Under-Secretary to the Government of India, Department of Finance and Commerce, to be Enrolled Officer, class II ;

Mr. J. F. Finlay, Enrolled Officer, class III, to be Under-Secretary to the Government of India in the Department of Finance and Commerce ;

Mr. O. T. Barrow, Enrolled Officer, class IV, to be Enrolled Officer, class III ; and

Mr. C. J. Weir, M.C.S., to be Enrolled Officer, class IV.

The following grade reversions of Officers of the Account Department in December, 1887, are also notified :—

With effect from the 11th December, 1887, in consequence of the return from privilege leave of Mr. H. Oung—

Mr. W. H. Egerton to cease to officiate as Enrolled Officer, class V, and to revert to his substantive appointment as Enrolled Officer, class VI.

Mr. K. B. Wagle to cease to officiate as Enrolled Officer, class VI, and to revert to his substantive appointment as Probationer, class VII.

With effect from the 17th December, 1887, in consequence of the appointment of Mr. E. I. Sinkinson to officiate as Secretary to the Government of India in the Department of Finance and Commerce—

Mr. E. T. Atkinson to revert to his substantive appointment as Accountant General, class I ; and

Mr. H. F. Clogstoun to cease to officiate as Accountant General, class I, and to revert to class II.

The 6th January, 1888.

No. 98.—Mr. C. E. Crawley, having returned from privilege leave, resumed charge of the office of Assistant Accountant General, Bombay, on the forenoon of the 3rd January, 1888.

E. J. SINKINSON,

Offg. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 6th January, 1888.

APPOINTMENTS.

No. 1.—COMMISSARIAT DEPARTMENT—

Lieutenant G. H. Bretherton, Wing Officer, The Queen's Own Corps of Guides, to be a Sub-Assistant Commissary-General, 2nd class, on probation, with effect from the 17th December, 1887.

No. 2.—MEDICAL DEPARTMENT—

The undermentioned Surgeons appointed to the Bengal Establishment in G. G. O. No. 779 of 1887, reported their arrival at Bombay on the 2nd November, 1887 :—

William Henry Wilson Elliot.
James Murray
William Ronaldson Clark.
George Frederick William Braide.
Robert John Marks.
Malcolm Albert Ker.
Albert Robert Jolliffe.
Andrew Buchanan.
Percy Oswald Ward Hailey.
Lewis Gordon Fischer.
William Vost.
John Garvie.
Charles Edwin Lloyd Gilbert.
Herbert William George Macleod.
Gerard Beatty Irvine.

VOLUNTEER CORPS.

Nagpur Volunteer Rifle Corps.

No. 3.—Mr. Aubrey Mathew Clarke, to be Lieutenant.

Rangoon Volunteer Rifle Corps.

No. 4.—Mr. Arthur Henry Frank Prime, to be Lieutenant *vice* Lieutenant E. C. Paul, who has resigned his commission.

Agra Volunteer Rifle Corps.

No. 5.—Mr. Edward Rushton, to be Lieutenant, *vice* Lieutenant A. G. C. Wolfe, who has resigned his commission.

Ghasipur Volunteer Rifle Corps.

No. 6.—Mr. Alexander Buyers Kennedy, to be Lieutenant, *vice* Lieutenant H. Hastings, become supernumerary.

FURLOUGH AND LEAVE.

No. 7.—The undermentioned officer is granted leave out of India under the leave rules for the Staff Corps, with effect from the date on which he is struck off duty :—

Captain W. P. Newall, Bengal Staff Corps, 1st Battalion, 2nd Goorkha Regiment, (m. c.) for one year. Pension service,—20th year, commenced 3rd June, 1887.

No. 8.—Lieutenant N. S. Bertie-Clay, R.A., Ordnance Officer, 4th class, is granted general leave for the 21st September, 1887.

No. 9.—Lieutenant C. F. Dobbie, Yorkshire Light Infantry, Probationer, Bengal Staff Corps, is permitted to proceed to England, (m. c.) under Art. 98, Army Regulations, India, Vol. II.

No. 10.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Lieutenant-Colonel E. E. Grigg, General List, Infantry, (m. c.) for 6 months.

Major J. S. Biscoe, Bengal Staff Corps, (m. c.) for 6 months.

Brigade-Surgeon W. R. Hooper, (m. c.), till 14th March, 1888.

Surgeon J. T. W. Leslie, (m. c.) for 6 months.

LONDON GAZETTE.

No. 11.—The following extracts are published for general information :—

"London Gazette," dated the 6th December, 1887, page 6800.

War Office, Pall Mall,

6th December, 1887.

BREVET.

The promotion to the rank of Major of Captain Edmund George Barrow, Bengal Staff Corps, which appeared in the Gazette of the 25th November, 1887, is cancelled.

Captain Edmund George Barrow, Bengal Staff Corps, Deputy Assistant Quartermaster-General (Intelligence Branch), Bengal, to be Major, in recognition of his services with the Chitral Expedition. Dated 16th February, 1887.

MEMORANDA.

* * * *

In the Gazette of 29th November, 1887, Honorary Lieutenant-Colonel John Robertson,

C.I.E., Bengal Establishment, should have been described as Assistant Accountant-General in the Military Department of the Government of India.

* * * *

Deputy Commissary and Honorary Lieutenant William Powell, Bengal Establishment, has been granted the honorary rank of Captain. Dated 17th July, 1887.

The undermentioned Deputy Assistant Commissaries, Bengal Establishment, have been granted the honorary rank of Lieutenant :—

Samuel Leslie. Dated 17th July, 1887.

George Grevelink. Dated 26th August, 1887.

PENSIONS.

No. 12.—SUBORDINATE MEDICAL DEPARTMENT—

First Grade Apothecary Joseph Edmund Valley is transferred to the Pension Establishment.

PROMOTIONS.

No. 13.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Lieutenant-Colonel George Thomas Halliday, Bengal Cavalry,—1st January, 1888.

Lieutenant-Colonel Neville Fraser Parker, Bengal General List, Infantry,—1st January, 1888.

Lieutenant-Colonel Charles Nesbit Hodgson, Bengal General List, Infantry,—1st January, 1888.

Lieutenant-Colonel Thomas James Cotton, Madras S. C.,—4th January, 1888.

Lieutenant-Colonel Francis Middlecoat, Madras S. C.,—4th January, 1888.

Lieutenant-Colonel Edward MacDonald Stevenson, Madras S. C.,—4th January, 1888.

INDIAN ARMY.

To be Lieutenant-Colonels.

Major Archibald Cuthbert Bigg-Wither, General List, Infantry,—2nd January, 1888.

Major Henry John Lawrence, General List, Infantry,—4th January, 1888.

Major William Loch, General List, Infantry,—4th January, 1888.

No. 14.—COLONEL'S ALLOWANCE—

Major-General Charles Nedham, Bengal S. C., on the Unemployed Supernumerary List, is, under G. G. O. No. 473 of 1883, admitted to the Colonel's allowance from the 4th January, 1888.

ORDNANCE DEPARTMENT.

No. 15.—Sub-Conductor John Delany, in charge of the Camp Equipage of His Excellency the Governor of Madras, to be Conductor, *seconded* ;

Sub-Conductor Thomas Southam, to be Conductor ;

Store Sergeant Andrew Smith, to be Sub-Conductor on probation,—

with effect from the 4th September, 1887, *vice* Conductor George Bishop, deceased.

No. 16.—Honorary Lieutenant and Deputy Assistant Commissary George Dempster, to be Assistant Commissary;

Conductor Daniel Hemsworth, to be Deputy Assistant Commissary;

Sub-Conductor Walter Madely, to be Conductor;

Store Sergeant George Hallet, to be Sub-Conductor on probation,—

with effect from the 25th September, 1887, *vice* Honorary Lieutenant and Assistant Commissary Charles Floate, transferred to the Pension Establishment.

No. 17.—Deputy Assistant Commissary Daniel Hemsworth, to be Assistant Commissary;

Conductor William Morrison, to be Deputy Assistant Commissary;

Supernumerary Conductor Thomas Southam, to be absorbed,—

with effect from the 19th October, 1887, *vice* Honorary Lieutenant and Assistant Commissary Richard O'Neill, transferred to the Pension Establishment.

No. 18.—Sub-Conductor John Henry Shearburn, Manager, Ordnance Office, Madras, to be Conductor, *seconded*;

Sub-Conductor Malcolm M. Maclean, Deputy Manager, Ordnance Office, Madras, to be Conductor, *seconded*;

Sub-Conductor Henry Adutt, to be Conductor,—

with effect from the 11th November, 1887, *vice* Conductor Edward Fisher, transferred to the Pension Establishment.

RETIREMENTS.

No. 19.—The undermentioned officers are permitted to retire from the service, with effect

from the dates specified, subject to Her Majesty's approval:—

Colonel Robert Wheeler, Bengal S. C.,—31st December, 1887.

Deputy Surgeon-General Robert Faure Hutchinson, M.D.,—9th December, 1887.

No. 20.—Colonel William Vesey FitzGerald Jacob, Bengal S. C., has been permitted to retire from the service with effect from the 22nd January, 1888, subject to Her Majesty's approval.

VOLUNTEER CORPS.

Calcutta Volunteer Rifle Corps.

No. 21.—Lieutenant F. L. B. Siddons resigns his commission.

Agra Volunteer Rifle Corps.

No. 22.—Lieutenant A. G. C. Wolfe resigns his commission.

MARINE DEPARTMENT.

RETIREMENTS.

No. 1.—The following officers have been transferred to the Retired List, with effect from the dates specified:—

Captain G. O'B. Carew, C.S.I., Indian Marine, —29th November, 1887.

Captain W. K. Thyne, Indian Marine,—1st December, 1887.

Captain W. S. Downing, Indian Marine,—1st January, 1888.

A. C. TOKER, *Colonel,*
for Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 6th January, 1888.

Statement of Deposits on account of Estates between the 31st December, 1887, and the 6th January, 1888.

On whose account.	Rank	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Frederick Bradley(a)	Quarter Master.	1st Battn., Worcester-shire Regiment.	7th October, 1887.	Intestate	R 1,554 a. 5 p. 1	...	5th March, 1888.
Thomas Roddis	Sergeant-Major.	2nd Battn., Royal Lancaster Regiment.	2nd August, 1887.	Intestate	20 0 0		

(a) *Widow*—Maria Ann Bradley.
Children—Frederick William.
Charles Edward.
Alice.
Henry Arthur.
Alfred Ernest.
Amy.
Mary.
Harold.

A. C. TOKER, *Colonel,*
for Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.***Fort William, the 3rd January, 1888.*

No. 1.—Mr. F. P. Quinlan, Examiner of Accounts, Eastern Bengal State Railway, officiated as Government Examiner of Accounts, East Indian Railway, in addition to his own duties, from the 3rd to 31st October, 1887, during the absence of Mr. J. Douglas on privilege leave.

The 4th January, 1888.

No. 2.—The undermentioned Apprentice Engineers, Punjab, are promoted to the rank of Assistant Engineer, 3rd grade, with effect from the dates specified against each:—

Mr. F. W. Schönemann,—4th November, 1887.

Mr. E. E. Taylor,—6th November, 1887.

No. 3.—Mr. J. A. Anderson, Executive Engineer, 1st grade, sub. *pro tem.*, State Railways, is, on return from furlough, transferred to Bengal, for employment on Railway Works.

The 5th January, 1888.

No. 4.—Mr. W. T. Anstruther, Assistant Engineer, 1st grade, Punjab, on furlough, is permitted to resign his appointment in the Public Works Department, with effect from the 9th October, 1887.

The 6th January, 1888.

No. 6.—Mr. F. A. Dashwood, Deputy Examiner of Accounts, temporary rank, on return from

furlough, is posted to the office of the Examiner of Accounts, North-Western Railway.

No. 7.—Messrs. J. W. Parry, R. T. Denne, and A. Greenlees, Assistant Engineers, 1st grade, State Railways, are temporarily promoted to Executive Engineer, 4th grade, with effect from the 22nd November, 1st December, and 10th December, 1887, respectively.

No. 8.—The undermentioned Executive Engineers, 4th grade, *temporary rank*, attached to State Railways, reverted to their substantive rank of Assistant Engineer, 1st grade, with effect from the dates specified:—

Mr. G. Mills . . .	13th October, 1887.
" H. B. Taylor . . .	17th " "
" J. C. Mills . . .	19th " "
" G. Deuchars . . .	21st " "
" J. N. D. LaTouche . . .	29th " "
" R. C. Dyson . . .	20th " "
" E. T. Faulkner . . .	22nd November, 1887.
" W. R. Shaw . . .	26th " "
" J. Manson . . .	1st December, "
" E. J. Alexander . . .	7th " "
" J. F. H. Collet . . .	10th " "
" C. E. C. Montresor . . .	12th " "
" C. J. Cole . . .	17th " "
" H. G. S. Savory . . .	28th " "

TELEGRAPH.*The 6th January, 1888.*

No. 5.—Mr. T. C. Hill, Superintendent, class IV, 1st grade, having returned from privilege leave on the forenoon of the 7th December, 1887, Mr. H. F. Stevens, Superintendent, officiating class IV, consequently reverted to his substantive rank of class V, 1st grade, on that date.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 7, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum.
	R a. p.
Subscription for <i>Gazette</i> and Supplement	15 0 0
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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

NOTICE.

It is hereby notified for general information that a Convocation of the University of Calcutta for conferring degrees will be held at the Senate House, College Square, on Saturday, the 14th January, at 3 P.M.

Graduates of the University in academic costume are admissible on presenting themselves at the Senate House at 2 P.M.

P. K. RAY,
Registrar.

SENATE HOUSE,
The 31st December, 1887.

COMPTROLLER GENERAL'S OFFICE.

Account of Security Deposits held by the Comptroller General in trust for Civil Officers on the 31st December 1887, published in conformity with paragraph 12 of Financial Notification No. 276, dated 30th April 1880.

NAME OF PERSON OR FUND ON WHOSE BEHALF HELD.	AMOUNT OF INVESTMENT.					Name of Officer to whom interest is sent.
	3½ per cent., 1853-54.	4 per cent., 1853-54.	4 per cent., 1875.	4½ per cent., 1875.	TOTAL.	
Bhopal Water Works Endowment Fund	R	3,34,000	R	...	R	Political Agent, Bhopal.
Security of Treasurer, Bhopal Political Agency	...	23,000	...	...	20,000	Ditto.
Bani Madho Scholarship	...	1,500	...	...	1,500	Ditto.
Seth Gunga Dhur. Minor	...	12,500	...	42,000	54,500	Ditto.
Seth Nathul	4,000	4,000	Ditto.
Sunker Dutt. Minor	...	6,500	...	...	6,500	Ditto.
Security of Treasurer and Accountant, Residency Office	2,500	2,500	Resident in Nepal.
" " " Port Blair Treasury	...	2,000	...	...	2,000	Treasurer Officer, Port Blair.
Jeyapore College	...	1,000	...	...	1,000	A. G. G., Rajputana, and the Resident, Eastern Rajputana States.
Chaplain, Naserabad	...	100	...	...	100	Sub T. O., Nuseerabad.
For repairs of Captain Balen's Tomb	...	100	...	...	100	Ditto.
Mayo College Accumulated Funds.	...	11,600	...	...	11,600	A. G. G., Rajputana, and the Principal, Mayo College.
Ajmere Dispensary Fund	...	4,000	...	...	4,000	Commissioner of Ajmere.
Masuda " "	...	1,500	...	...	1,500	Ditto.
Todgosh " "	...	1,500	...	...	1,500	Ditto.
Police Clothing Fund	...	5,000	...	...	5,000	Commissioner and the General Superintendent of Police, Ajmere.
Ajmere Government College	...	2,400	...	...	2,400	Commissioner of Ajmere-Merwara.
Mayo College Endowment Fund	...	6,12,900	...	...	6,12,900	A. G. G., Rajputana.
Security of Mutsuddy of Resident's Office	...	1,000	...	...	1,000	Extra Assistant Commissioner, Hyderabad.
Minor Chamarasa	...	1,200	...	...	1,200	Commissioner and the Treasury Officer, Coorg.
" Mallapah	...	500	...	...	500	Ditto.
" Vengataramiah	...	1,100	...	...	1,100	Ditto.
" Santhappah	...	500	...	...	500	Ditto.
" Rungiah	...	600	...	...	600	Ditto.
" Shivacharada Roodriah	...	500	...	...	500	Ditto.
" Shivacharada Thapatnally Pidlingapah	700	700	Ditto.
Dispensary Funds, Verajundrapett.	Commissioner of Coorg and the President, Verajundrapett Municipality.
Municipal " Mercara	...	2,000	...	...	2,000	Ditto.
Civil Dispensary, " "	...	1,100	...	...	1,100	President, Mercara Municipal Committee, and Civil Surgeon, Mercara.
Municipal Funds, " "	...	3,000	...	...	3,000	President and the Vice-President, Mercara Municipality.
Fraser Endowment for the Fraserpet School	...	1,400	...	...	1,400	Commissioner and the Inspector of Schools, Coorg.
Estate of Haji Hani Hanifa Bhai, widow of Haji Curram	...	500	...	...	500	Cantonment Magistrate and Court of Wards, Secunderabad.
Rao Bahadoor Roshun Sing	...	1,17,500	...	...	1,17,500	Political Agent, Bundelkhand (Nowgong).
Bundelkhand Rajcoomar College	...	1,50,000	...	...	1,50,000	Ditto.
Prince of Wales' Recovery Fund	...	53,000	...	...	53,000	Ditto.
Security of Treasurer, Indore Treasury	...	2,400	...	...	2,400	Treasurer Officer, Indore.
Residency School Fund	...	50,000	...	...	50,000	Ditto.
" " " Scholarship Funds	...	42,500	...	...	42,500	Ditto.
Dhar Leper Hospital	...	3,000	...	...	3,000	Ditto.
Mehidpore Cantonment Fund	10,000	...	10,000	Ditto.
Cantonment Funds, Mhow	...	7,700	...	...	7,700	Ditto.
Abu and Annadra Dispensaries	...	10,000	...	...	10,000	President, Cantonment Committee, Mhow.
Ahmed, son of Ali Ahmed Joomance	...	5,000	...	...	5,000	Superintendent General of Dispensaries and Vaccination in Rajputana.
Security of Treasurer, Sambhar Treasury	15,900	15,900	Political Agent and Consul, Muscat.
Chanallal, Contractor	75,000	75,000	Assistant Commissioner, N. I. Salt Revenue, Sambhar.
Dhanurpall	...	1,000	...	...	1,000	Ditto.
Brands' Prize for Sylviculture	...	500	...	...	500	Ditto.
Northbrook Medal Fund	2,000	2,000	Director of Forest School, Dehra Dun.
Security of Bullion-keeper, Calcutta Mint	...	2,000	...	...	2,000	Master of the Mint and the Director of Public Instruction, Punjab.
" of Treasurer, Coorg Treasury	...	50,000	...	...	50,000	Mint Master, Calcutta.
" " " Nowgong Treasury	...	1,000	...	...	1,000	Commissioner of Coorg.
" Central School Endowment Plantation Fund	...	10,000	...	...	10,000	Treasurer Officer, Bundelkhand (Nowgong).

[illegible]

Besides the above, the following G. P. Notes have been received, but not yet converted into Book Debt Certificate:—

Case 193 Imperial Institute	17,700
" 104 Principal, Mayo College, on account of Mayo College Accumulated Funds	4,300
" 228 Bengal Christian Family Pension Fund	7,000

COMPTROLLER GENERAL'S OFFICE,

CALCUTTA.

The 31st December, 1887.

E. GAY,
Comptroller General.

COMPTROLLER GENERAL'S OFFICE.

NOTIFICATION.

Calcutta, the 6th January, 1888.

It is hereby notified for general information that a new treasury has been opened at Bernardmyo in the Ruby Mines District in Upper Burma.

E. GAY,
Comptroller General.

Statement of Silver Balance in the Calcutta Mint for the week ending 4th January, 1888.

	<i>₹</i>	<i>₹</i>
Value of silver held in the Mint on account of the Currency Department on the evening of the 28th December, 1887	17,83,613	
Value of Government silver in the Mint on the same date	14,19,889	32,03,502
ADD—		
Silver received by the Mint during the week on account of the Currency Department	2,98,725	
Ditto ditto Government	...	2,98,725
DEDUCT—		
New coin paid to Reserve Treasury during the week	2,25,700	35,02,227
Petty items issued for miscellaneous purposes	...	2,25,700
Balance on the evening of the 4th January, 1888		32,76,527
The Balance comprises—		
Silver held on account of the Currency Department	17,45,328	
Ditto ditto Government	15,31,199	32,76,527
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	428	
Ditto ditto Government	...	428

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 5th January, 1888.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 28th December, 1887.

No. 4843.—Captain G. E. Money, Squadron Commander, 1st Regiment, Central India Horse, received charge of the Office of Political Assistant at Goona, from Major H. A. Vincent. on the afternoon of the 17th December, 1887.

By Order,
F. L. PETRE,
First Asst. Agent to the Govr.-Genl.
for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 28th December, 1887.

No. 3935 G.—With reference to Foreign Department Notification, No. 2222 G., dated 9th December, 1887, it is hereby notified that Captain M. J. Meade took over charge of his duties as Assistant to the Agent to the Governor-General in Rajputana on the forenoon of the 12th idem.

By order,
E. A. FRASER, *Major,*
First Asst. Agent to the Govr.-Genl.
in Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 30th December, 1887.

No. 1529.—Under Section 56 of Act 22 of 1881 the Chief Commissioner of Ajmere-Merwara is pleased to exempt the Ruling Chiefs of Rajputana from the operation of the said Act, as regards possession of intoxicating drugs and their sale to their own retainers, during the period of their stay in the District of Ajmere-Merwara.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Govr.-Genl.'s Agent,
Rajputana, & Chief Commr., Ajmere-Merwara.

NEW CEMETERY, HYDERABAD, SIND.

The following monuments being in a ruinous condition, notice is hereby given, in accordance with Notification No. 03 Ecclesiastical, dated 20th June, 1885, Part I, Rule XIX, that if the said monuments be not repaired by some interested person or persons, they will be levelled and the slabs they contain built into the nearest wall of the cemetery:—

Person to whom Monument was erected.	Date of burial.
Annie Parkes Rigg, the wife of Sergeant W. Rigg of Her Majesty's 66th Regiment.	1872
Ruth Rigg, child of Sergeant W. Rigg of Her Majesty's 66th Regiment.	1871

F. B. SANDBERG,
Chaplain of Hyderabad.
HYDERABAD,
The 14th December, 1887.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 6th January, 1888.

No. 1.—Mr. A. C. C. Rogers, Executive Engineer, 3rd grade, is granted, under section 50 of the Civil Leave Code, furlough for one year, with the usual subsidiary leave, with effect from such date as he may be permitted to avail himself of the same.

No. 2.—Mr. W. K. Stent, Executive Engineer, 2nd grade, is granted, under section 50 of the Civil Leave Code, furlough for eleven months, with the usual subsidiary leave, with effect from such date as he may be permitted to avail himself of the same.

H. G. KUNHARDT, *Captain, R.E.,*
for *Director-General.*

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office
on 3rd January, 1888.

Armstrong, T. W.	Gunion, R. H.	Mullett, H.
Brooks, Mrs. H. G. T.	Hewett, Mrs.	Rowell, Dr. Chester.
Carter, C.	Mendes, Mr.	Syugo Mess.
Filyats, A.	Mitchell, Graham.	

Letters marked "Care of Post Office."

Alexander, C.	Gascond, S.	McMurtrie, A.
Allcock, A. C.	Geale, G. R.	"Mia cara."
Harry, F.	George, A. B.	Millicent, C. P.
Bartholomews, R.	Gerard, Mon. A.	Mitchell, Thos.
Barton, Captain F.	Giles, F.	Mylne, Frank.
Bates, E.	Gimmd, A. De.	Naylor, C. G. R.
Beesley, George.	Godfrey, Jack.	Noble, J. D'Oyly.
Bingham, J. M.	Goodman, R. N.	Oralageo, A.
Blair, A.	Greenfield, W.	Parat, E.
Blanfield, F. C.	Greenway, Miss A.	Parkin, Mrs. H.
Bleek, Mrs.	Grey, Sir E.	Peddle, John.
Bohminger, Herr.	Hall, D.	Penn, Mrs. G.
Boodrie, J. O.	Hamilton, G. H.	Phillippe, H. S.
Booker, Mrs.	Hawkes, Rev. H. W.	Phillips, C. L.
Brooke, E. P.	Hay, W.	Poussie, Mon.
Brookes, Alfred.	Heard, Chas.	Puddephatt, Mrs. W.
Brutley, C. W.	Henderson, Mrs.	F.
Bryan, R.	Heywood, John.	Puteput, Mrs.
Buisson, Georges.	Hicks, Hugh.	Remington, Captain
Burton, Henry.	Higgins, F. W.	F. A.
Caldicot, Dr. T.	Hilton, E. H.	Rhoades, A. H.
Carpenter, Mrs. W.	Hock, Baron Von der.	Rosario, G. B.
G.	Hogg, M.	Rustomjee, C. H. J.
Cavanagh, J.	House, F. W.	Sander, Angela.
Cecil, Evelyn.	Hughes, G.	Scales, W. H.
Chiodette, A.	Jacob, S.	Sevenoaks, Leon M.
Clarke, R.	Jellicoe, J. T.	Shaw, Dr. F. C.
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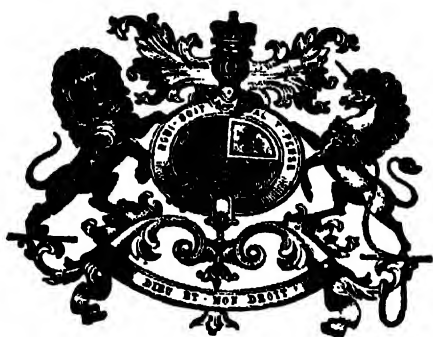
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The Gazette of India.

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CALCUTTA, SATURDAY, JANUARY 7. 1888.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 6th January, 1888.

PRESENT :

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
His Excellency the Commander-in-Chief, Bart., R.A., V.C., G.C.B., G.C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble W. S. Whiteside.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble F. M. Halliday.

DEBTORS BILL.

The Hon'ble MR. SCOBLE moved that the Hon'ble Sir Charles Aitchison and the Hon'ble Sir Dinsha Manekji Petit be added to the Select Committee on the Bill to amend the law relating to Imprisonment for Debt.

The Motion was put and agreed to.

INDIAN PORTS ACT, 1875, AMENDMENT BILL.

The Hon'ble MR. WESTLAND moved that the Hon'ble Mr. Halliday be substituted for Sir W. W. Hunter as a Member of the Select Committee on the Bill to amend the Indian Ports Act, 1875.

The Motion was put and agreed to.

CIVIL PROCEDURE CODE, &c., AMENDMENT BILL.

The Hon'ble MR. SCOBLE moved that the Hon'ble Mr. Evans be added to the Select Committee on the Bill to amend the Code of Civil Procedure and the Indian Limitation Act, 1877.

The Motion was put and agreed to.

INVENTIONS AND DESIGNS BILL.

The Hon'ble MR. SCOBLE also moved that the Hon'ble Sir Charles Elliott and the Hon'ble Rájá Peári Mohan Mukerji be added to the Select Committee on the Bill to consolidate and amend the law relating to the Protection of Inventions and Designs.

The Motion was put and agreed to.

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble MR. WESTLAND moved that the Hon'ble Mr. Steel and the Hon'ble Sir Dinsha Manekji Petit be added to the Select Committee on the Bill to amend the Indian Stamp Act, 1879.

The Motion was put and agreed to.

POLICE BILL.

The Hon'ble SIR CHARLES AITCHISON moved that the Hon'ble Sir Charles Elliott be added to the Select Committee on the Bill to amend the law relating to the Regulation of Police.

The Motion was put and agreed to.

The Council adjourned to Friday, the 20th January, 1888.

S. HARVEY JAMES,
Secretary to the Govt of India,
Legislative Department.

FORT WILLIAM; }
The 6th January, 1888. }



SUPPLEMENT TO
The Gazette of India.

No. 1.]

CALCUTTA, SATURDAY, JANUARY 7, 1888.

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A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may be usefully or made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
HOME DEPARTMENT.

The following letter is published for general information :—

DISCIPLINE AND MORAL TRAINING IN INDIAN SCHOOLS AND COLLEGES.

No. ¹⁰ 382-91 (Education), dated Calcutta, the 31st December 1887.

From—A. P. MACDONNELL, Esq., Secretary to the Government of India,
To—All Local Governments and Administrations.

The Government of India has, in the communications marginally noted, called the attention of Local Governments and Administrations to various recommendations made by the Education Commission for improvement in the system and methods of school and collegiate education. The Government of India is glad to believe that these recommendations are everywhere receiving their due share of attention, and that progress is being steadily made in the direction marked out by the Commission. Hitherto, however, attention has not been specially invited by the Government of India to those portions of the Commission's Report which deal with the subjects of discipline and moral training in schools and colleges; and as no subjects connected with education are more important in the general interests of India or in the interests of students themselves, His Excellency the Governor General in Council considers the time opportune for recommending them to the consideration of Local Governments and Administrations.

2. The question of discipline in public schools and colleges does not seem to have hitherto received any comprehensive consideration apart from the discussion of the subject by the Education Commission.

It is only within comparatively recent times that the Government has come to deal with public instruction on the present wide scale, its first efforts having been directed more towards supplying a course of literary instruction for a few students of exceptional ability than towards the wholesale dissemination of Western learning. It thus came to pass that the want of a standard of discipline in our Indian public schools and colleges was not at first felt; it became manifest only in more recent years with the ever growing demand for education according to European principles and of a purely secular character.

3. It cannot be denied that the general extension in India of education on these principles has in some measure resulted in the growth of tendencies unfavourable to discipline and favourable to irreverence in the rising generation. Such tendencies are probably inseparable from that emancipation of thought which is one of the most noticeable results of our educational system. But though inevitable under the circumstances of this country, they are nevertheless, it will be admitted, tendencies which need control and direction, so far as control and direction can be supplied by a judicious system of scholastic discipline and of such moral training as our policy of strict neutrality on religious matters enables us to apply.

4. In considering the application of such discipline and training to the facts of our Indian educational system, the first thing we have to do is to clearly define the standard of discipline at which we propose to aim. It would seem that the only standard to which it is possible to appeal in connexion with public schools and colleges in India is that recognized in the highest class of schools and colleges in England. Indigenous education furnishes no traditions which can be referred to for guidance in such matters. In the indigenous schools of early India, grotesque and ill-proportioned punishments established relations between teachers and pupils which were wanting in dignity; while in Sanskrit seminaries the question of discipline did not in practice arise owing to the sacred character of the writings that were studied, the veneration for teachers which they inculcated, and the acts of submission and reverence that were exacted in all the relations of pupil to teacher.

There is no reason to fear that the English standard of discipline will be found deterrent by its severity. English education is now established upon so firm a basis in India, and its advantages as leading to a career in life are so generally recognized, that the Government can look confidently for support in introducing reforms, which have for their object the elevation of the tone of colleges and schools and the training of the present generation of students to those habits of self-respect which find expression in submission to authority, temperate language, and deference to the judgment of those older than themselves. The English public schools and universities aim, not merely at training the faculties of men for the acquisition of knowledge, but also at producing a distinct type of character well adapted for the uses of actual life. In various ways they attempt to teach practical wisdom, and there is every reason to expect that a closer approximation to their methods of education may result in fitting the members of similar institutions in India to take a useful part in social business of all kinds. Self-reliance can only spring from self-control, and self-control can be best taught by a system which looks beyond mere knowledge, and demands from those who come under it the exercise of their powers of moral judgment and of steady co-operation towards the higher aims of the institution to which they belong.

5. In considering what are the actual measures which the occasion demands, it is desirable, in the first place, to refer to the remarks which the Education Commission make upon the subject of discipline

and moral training in schools. The following passages from their report are therefore reproduced here for facility of reference :—

Physical Training.—We have given an account of the intellectual training provided under various standards in the public primary schools of India. We have now to enquire what steps are taken to promote the physical and moral well-being of the children. In Bombay and the Central Provinces especially gymnastics and drill have been introduced as part of the school routine, and school-masters are taught gymnastic exercises as part of their training. In Bengal, the opportunity of boys being collected for central examinations is often taken to encourage athletic contests and to reward success in physical exercises. In the rest of India less systematic attention is paid to the subject We consider that a regular course of physical exercise would have specially good effect upon the minds and bodies of most Indian students. We, therefore, recommend *that physical development be promoted by the encouragement of native games, gymnastics, school drill, and other exercises suited to the circumstances of each class of school.*

Moral Training.—Much has been said in the evidence and the memorials before us regarding the importance of moral teaching. There is a widespread feeling, especially in the Punjab, that something should be done to promote the development of the science of right and wrong in the minds of scholars of all grades. Some have advocated the preparation of a moral text-book; others of a manual for the guidance of masters; whilst others, again, think that the object will be more surely gained by introducing lessons having a moral bearing into the ordinary reading-books Undoubtedly they (text books) offer one means of conveying moral teaching to pupils. But even where their importance is recognized, we doubt whether the teachers take sufficient advantage of any opportunities open to them of instilling moral principles and habits into the minds of their pupils It is, of course, impossible to secure that every teacher shall be a man of such moral character as to lend weight to his precepts. But the inspection of a school should, at any rate, include a careful enquiry whether the boys have had their attention directed to the moral significance of the lessons they have read. A simple manual for the guidance of teachers may assist them in this part of their duty; while the knowledge that some enquiry will be made by the Inspector will keep the subject before their minds. Nor should the moral value of strict and careful discipline be left out of sight. When a boy knows and keeps his proper place in the school, he will be in some degree trained to keep it in the world also. Manners afford some indication of moral training, and should on no account be regarded as beyond the teacher's care. It appears that a good deal of what is sometimes described as moral deterioration in Indian school boys is in reality a departure from the gentle and respectful manners of old times On the whole, though no general measure can secure moral training in primary schools, careful and constant attention may have some effect in promoting it. We, therefore, recommend *that all inspecting officers and teachers be directed to see that the teaching and discipline of every school are such as to exert a right influence on the manners, the conduct and the character of the children, and that for the guidance of the masters a special manual be prepared.*

Religious Teaching.—It has already been shown how large a place religious teaching occupied in the course of instruction provided in indigenous schools, both high and low. Even from the essentially secular bazar school in some parts of India religion is not excluded; while the complaint against maktabas has been that they confined their instruction to the Koran. Following a policy of strict religious neutrality, the Despatch of 1854 declared that the system of grants-in-aid should be based on an entire abstinence from interference with the religious instruction conveyed in the school assisted. Under the application of this stringent rule, aided institutions are at liberty to convey whatever religious or moral instruction they please. But the Court of Directors declared that Government institutions were founded for the benefit of the whole population of India, and that it was therefore indispensable that the education conveyed in them should be exclusively secular Against the strict principle of excluding religious instruction from the school-course various objections were raised and discussed in the Commission. It was urged that in some parts of India no difficulty would arise, because the Government school is attended by children all of whom belong to one religious sect; that part of the policy of transferring the management of primary schools to local committees was to permit of wider and readier adaptation to local wants, which might possibly include a desire for religious teaching; and that, finally, these boards might be trusted not to do violence to religious prejudices or local feelings, or at least that the reservation of a right of appeal from a dissenting minority would secure justice to all. On the other hand, a majority of us considered that religious feeling was so inflammable in India, and sectarianism so prevalent, that it was not safe to depart from a policy which had worked well in the past. The value of religious education was admitted on all sides, but it was hoped that home-instruction and the increase of aided schools to which religious instruction may be freely given would to a large extent minimize the

recognized evil of banishing religion from Government primary schools The Commission by a large majority adopted the following recommendation, *that the existing rules as to religious teaching in Government schools be applied to all primary schools wholly maintained by municipal or local fund boards.* In dissenting from this recommendation, one member of the Commission observed that it must not be implied that the existing rules precluded religious instruction; for, on the contrary, teachers were allowed, in accordance with the Despatches just quoted, to give such instruction in the school before or after the ordinary school-hours, and several instances could be mentioned of teachers availing themselves of this permission especially in the Bombay schools for Muhammadan boys. Another member remarked that religious instruction was especially desirable in girls' schools. The mover of the recommendation, with the assent of his supporters, disclaimed any intention of desiring to alter existing practice, and the recommendation was adopted on this understanding.

Inter-school Rules.—There are other ways in which the mutual relations of schools need to be regulated with care. In towns where there are several schools—and it is only in them that competition need be considered—there is a danger of discipline being injured and the tone of education lowered by too keen a competition for pupils. The desire also that pupils commonly feel to be placed in the highest class they can get admitted to causes considerable danger of their changing their schools so often that steady progress is greatly interfered with. This danger is recognized and some provision made against it in all provinces; but the weak point of all the arrangements at present in force is that they are voluntary or semi-voluntary, and that thus a new manager or head-master who does not feel himself bound by the engagements of his predecessor may introduce confusion at any time Thus the hold of all the head-masters upon their pupils is relaxed, and discipline suffers. It would obviate these dangers if all institutions connected in any way with the Department could be brought to accept a definite set of rules The gain in teaching lessons of steadiness and perseverance to pupils and in improving discipline would be very great. Also—what we value even more—the enforcement of such rules would draw schools under all kinds of management closer together, would make their relations with the Department more intimate, and would tend powerfully to develop the feeling that all schools are working for a common end, and should have no rivalry except in promoting the interests of the entire community. We therefore recommend *that managers of schools in competition be invited by the Department to agree to rules providing, as far as the circumstances of the locality allow, (1) that, except at specified times, a pupil of one school be not admitted to another without a certificate from his previous school; (2) that any fees due to that school have been paid; and (3) that he do not obtain promotion to a higher class by changing his school.*

6. The recommendations which emerge from the preceding remarks of the Education Commission are the following:—

- (a) the introduction of the inter-school rules;
- (b) the opening of play-grounds and gymnasia;
- (c) the prohibition of religious teaching in Government and Board Schools, during school hours, qualified by the injunction that inspecting officers should see that the teaching and discipline in schools are such as to exert a right influence on the manner, conduct, and character of the pupils.

A few words of comment upon each of those recommendations seem called for here.

7. The adoption of rules defining the conditions under which pupils should be allowed to pass from one school to another is, it is understood, in accordance with the practice observed by all schools of high repute in England, and the Governor General in Council has no doubt that great good would follow the introduction in India generally of a well-devised system of rules to that end. The Government of India is aware that in Madras, Bengal, and the North-Western Provinces such a system of rules is now largely enforced, and he understands that where enforced the system is working well; but he has reason to fear that even in the Provinces named many head-masters of schools which have to compete with each other are more careful to attract pupils by indulgence than to subject them to discipline of which they do not understand the tonic value. It seems, therefore, expedient

that measures should be taken to extend the system to all schools in all Provinces aided or supported by public funds as a condition of the continuance of such aid, and to move the Senates of the Universities to use the influence at their command to procure its adoption in schools and colleges which do not receive aid from Government.

8. In regard to the provision of play-grounds and gymnasia, experience in other countries has shown that, not only are they useful in engaging the attention of boys out of school hours, but that they have a direct bearing on the formation of a manly type of character. In some Indian provinces, wherever gymnastics and field games, such as cricket, have been introduced, students have shown great aptitude for those exercises, and there is ground for hope that their recognition as part of a regular course of school training may render the pursuit of them even more popular than it is at present, and effect an improvement in the physique of the rising generation. In order to stimulate proficiency in such exercises, it seems to be well worth considering whether a system of marks and prizes for efficiency in gymnastics should not be everywhere introduced.

In regard to the provision of play-grounds, the action of the Government must of course be limited by financial considerations; but it may be reasonably hoped that in this matter private liberality will not cease to supplement the deficiencies of educational funds. The Government Gazettes bear frequent testimony to the public spirit which finds expression in founding and endowing schools. The foundation and endowment of play-grounds and gymnasia are objects no less worthy of public beneficence.

9. Finally, the recommendation that Inspecting officers should insist upon the maintenance of proper discipline in schools and of a satisfactory method of teaching presupposes the existence of a standard of discipline, which it is the object of the present communication to establish.

10. The preceding recommendations are all that the Education Commission make in connexion with discipline and moral training in schools. A slight consideration of them will shew that good so far as they go, they go but a little way towards the establishment of that standard of discipline of which we feel the want. It is manifest that as a body of rules whose operation will tend to create such a standard, they are insufficient, and need to be supplemented by other rules which, dealing with various phases of school life, will have the effect of creating a healthy tone of feeling, self-restraint, reverence for and submission to authority. Without pretending on the present occasion to prescribe such a standard of discipline, the Governor General in Council considers that the principles on which it should be based may be found in the following directions:—

- (1) the provision of efficient training schools and colleges for teachers, and the employment as teachers only of those who have given satisfaction during a course of training:
- (2) the extension of a system of teaching having a direct bearing upon personal conduct:
- (3) the repression of breaches of discipline in accordance with certain well-defined rules:
- (4) the introduction of conduct registers:
- (5) the extension of the hostel or boarding-house system to the fullest extent that the public finances or private liberality will permit:
- (6) the introduction of a system of monitors to be made responsible for the conduct of the scholars while in and as far as possible while out of school:

- (7) the exclusion from school of boys who have not reached a certain class by a certain age.

11. In regard to the first of these suggestions, it is unquestionably true that a good moral tone is, in the first place, best acquired by a school boy insensibly from his family; in the second place from his teachers, and in the last place (which is indeed the consequence of the other two) from the public opinion of the school-boy world in which he moves. Over the home life of the school boy or student we can directly exercise but little appreciable influence; but the conviction that it makes entirely for good should not induce us to spare any effort or lose any opportunity of moulding his character during school hours. From this point of view, the provision of good teachers is of the greatest importance to the well-being of the country, and the signal successes which in India have attended the instruction and training imparted by many devoted and accomplished teachers, whose names it is unnecessary to mention, prove that the school can be made a no less effectual nursery of morality than of mere literary knowledge. But His Excellency in Council is afraid that in recent times the importance of the careful selection of teachers has not been always fully appreciated; and that in public schools the character of the head of the school with respect to the healthy influence which he is likely to exercise over the boys and his power of moulding their character is not, as it should be, regarded as a most essential qualification for the post. His Excellency in Council also fears that the facilities for training teachers for the various classes of schools have not received in some provinces that measure of attention which the subject so well deserves, and that grants-in-aid are sometimes given to schools managed by other than well qualified teachers. These are matters to which he would invite serious attention. No money is better spent than that allotted to the support of efficient training schools and colleges for teachers, and money is not well spent if granted to schools presided over by untrained and incompetent teachers in which discipline and moral training are relegated to a secondary place. The Governor General in Council is of opinion that in the truest interests of education the cost of providing thoroughly good training schools and colleges for teachers of English as well as of vernacular schools should be regarded as a first charge in the educational grant; and that any province which is now unprovided with institutions suitable for the effectual training of the various classes of teachers required should take measures by retrenchment, if necessary, to establish the requisite training institutions. Until training schools and colleges established in this country succeed in supplying trained native teachers in sufficient numbers and of the requisite quality, it is worth while considering whether for the position of head-masters of the more important schools it might not be desirable and consistent with native feeling to make the sphere of selection wider than it at present seems in practice to be. It might be often found desirable to engage trained head masters from England for a definite period of, say, five or seven years who would introduce and establish a tone and system of discipline which other schools might emulate.

12. Although attention should be, in the first place, given to the provision of really competent teachers, example being better than precept in forming the tone of a boy's mind, still precept should not be overlooked. In aided schools religious instruction may of course be freely given and the Governor General in Council would be sincerely glad if the number of aided schools and colleges in which religious instruction is prominently recognized were largely increased. It is in this direction that the best solution of this difficult problem can be found. Even in schools supported by the State something in the way of religious instruction can be effected out of school hours in

accordance with established principles. But in addition to this, something more should in the opinion of the Government of India be now attempted. It was one of the recommendations of the Education Commission "that an attempt be made to prepare a moral text-book based on the fundamental principles of natural religion"; and although the Government of India at the time did not seek to enforce that recommendation, the Secretary of State was of opinion that it should not be altogether ignored, and His Lordship in a recent despatch, of which a copy is forwarded herewith, desires that this matter be now seriously taken up. The Secretary of State's wishes on this point coincide with the plan which His Excellency in Council has been for some time considering and the time has now arrived for giving effect to it. It is believed that in some provinces the school books now in use contain a variety of moral lessons of a non-sectarian character, which in the hands of competent teachers might on suitable occasions be made the text of explanations and illustrations. But in other Provinces the books in use are either not of this description, or they are ill-adapted for the object in view. In all cases it is desirable to review the text-books now in use in the light of the Secretary of State's despatch and to recast them possibly with the view of introducing into them extracts from the various great writers who have dealt with the question of personal conduct in its various aspects. The influence of a text-book so compiled will be all the greater, as the invaluable quality of literary merit, which would probably be wanting in a book written for the occasion, would be secured. The establishment of select school libraries of choice books may also have a good effect in providing the boys with wholesome general literature. On this matter of the best way of giving effect to the wishes of the Secretary of State and the Government of India, I am to invite an early expression of ^{(the} your) opinion ^{(of His Excellency the Governor in Council} ^(of His Honour the Lieutenant-Governor, &c.).

13. Returning to the question of moral instruction and the recommendations of the Education Commission in regard to it, I am to observe that no duty should be performed by Inspecting officers with greater care and thoroughness than the duty of seeing that the teaching and discipline in the school is "calculated to exert a right influence on the manners, the conduct, and the character of the children." To this department of a teacher's duty special attention is now paid in the United Kingdom and to the orders in force there attention might with much advantage be paid in India. "My Lords," says an important circular* from the Council of Education addressed to Her Majesty's Inspectors of Schools, "are anxious "that you should lose no suitable opportunity of impressing upon "both managers and teachers the great responsibility which rests upon "them, over and above the intellectual teaching, in regard to the moral "training of the children committed to their charge. You will express "your special approbation of all schools where, from the knowledge "which you have gained by repeated visits, you observe that a high "moral tone is maintained; you will not fail to enlarge upon the Article "(19a.) in the Code respecting discipline, as showing the interest taken "by Parliament and by their Lordships in this all-important subject; "and where it is not satisfactorily attended to, you will not hesitate to "recommend a reduction of the grant. You will, in the spirit of the "Article, urge the managers to do all in their power to secure that the "teachers maintain a high standard of honesty, truth, and honour in "their schools, and that they not only inculcate upon the children the "general duty of consideration and respect for others, but also the "special duty of obedience to, and reverence for, their parents;

* and also to encourage such training in schools, in matters affecting "their daily life, as may help to improve and raise the character of

“their homes.” It is in this spirit and with this object that the Governor General in Council would have teachers in Indian Schools and Colleges direct their teaching, so far as may be, and it is with a view to bring about such a desirable result that I am now to commend the subject to ^(the)_(your) early and earnest attention [of the Government of ____]. This is, I am to add, a phase of the educational question to which the attention of Local Boards and Municipal Committees, who are now entrusted with responsible functions in educational matters, should be specially invited.

14. In regard to the question of punishments for breaches of school discipline, the chief object to be aimed at should be that the punishment should fall on the offender, and not, as it would appear is now frequently the case, on the offender's parents. Wherever in Indian schools moderate corporal chastisement is a recognized method of school punishment, the question presents no serious difficulty. But when the age of the student or the tone of local public feeling upon the point renders the infliction of corporal chastisement open to objection, the question is beset with more difficulties. A fine affects the unoffending parents instead of the offending pupil. It is perhaps impossible altogether to avoid fines, specially in case of the more advanced boys; but, as a general rule, fines do not seem to be an appropriate method of enforcing school discipline. Imposition of tasks, deprivation of privileges, a judicious use of the rod (when local feeling permits its use) in the case of young pupils, and finally expulsion in cases of persistent and aggravated misconduct—these seem to be the chief methods of punishment for breaches of discipline available to head masters. With these remarks the Government of India is content to leave the matter to the judgment and discretion of Local Governments.

15. But methods of school punishment are matters of very secondary importance compared with methods of bringing out and strengthening the impulses for good which predominate in youthful minds. It is here, far more than in the maintenance of discipline, by means of punishments, that a really good head master makes his influence felt. Nothing should be left untried, which tends to the development of these healthy impulses, and the result should be periodically recorded in good conduct registers. With reference to the adoption of good conduct registers, all that seems necessary to suggest is that a form of conduct register should be prescribed, extracts from which should be sent to the parents or guardians of the boy concerned at stated intervals, and it might be found convenient to exhibit in it the stage of progress attained in each branch of study. The entry regarding general conduct should be filled in by the head master, and should represent his opinion of the boy's moral character and behaviour, based upon his personal observation and the reports of his subordinates. At the year's end prizes should be allotted for good conduct of such value as to make them objects of eager competition.

In order to enable the head master to keep up his personal knowledge of all boys in the school, it is worth considering whether a practice under which each class appears periodically before the head master should not be adopted in schools where it is not already the practice.

In this connexion it may also be suggested that measures might be taken to provide that in filling up appointments in Government offices, special regard shall be paid to the entries in the conduct register. At present applicants for such appointments frequently produce certificates of character given with reference to the appointments sought. Under the system now suggested, disorderly conduct during the closing years of school career would seriously affect the candidate's prospects of obtaining official employment after leaving school, and no

doubt private employers would not be slow to follow the example set by Government in this respect.

16. The fifth suggestion, namely, the establishment of hostels or boarding houses, by which students who are strangers in large towns or cities may be saved from the pitfalls which surround them, and may be made amenable to something like home discipline, needs no recommendation here. The advantages of well-managed boarding houses, especially in the large cities and towns, must be manifest to all who consider the subject. No greater benefit could be conferred on the students attending our larger schools and colleges than the establishment of attached boarding-houses and compulsory residence therein. The provision of such houses should be earnestly recommended to the liberality of the public, and when provided, the enforcement in them of a high standard of morality and discipline should be a subject of the watchful care to the Local and Educational Authorities. It need hardly be pointed out that an ill-managed boarding-house in a large town might easily become a hot-bed of evil.

17. The appointment of selected boys from the higher class of school to be monitors for the purpose of maintaining proper discipline during, and as far as possible out of, school hours, for reporting breaches of rules, and generally for maintaining a high standard of conduct and manners is commended to careful consideration. It is believed the system has been tried with success in some Indian schools, notably in the Elphinstone High School in Bombay, so that it seems needless to enter upon the details of the scheme here. The principle of associating the leading boys of a school in its internal government is well known in England, where it has worked for many generations with remarkable success. Among its known advantages may be noticed that it tends to diffuse the influence of the masters, and especially of the head master, through a wider circle than it could otherwise reach. Through the monitorial system the personal influence of the masters is brought to bear immediately upon a limited number of more advanced students whom they can know intimately, and who, in their turn, communicate the impressions they have received to a larger number of younger boys. With the monitors, on the other hand, the trust reposed in them tends to foster a sense of responsibility, brings them to look upon the reputation and prosperity of the school as in some sense committed to their keeping, and prepares them for the larger duties of actual life. No doubt this system is not fully applicable to schools where none of the pupils are boarders; but, even in these cases, great benefits will be derived from its partial adoption; while in hostels it is probable that it would work well. Here, indeed, there might even be room for that further development of the system by which the younger boys are allotted as pupils to the elder, who are made responsible, not merely for their moral conduct, but also for their diligence in their work. This, however, would be a matter for the Educational authorities to consider.

18. The last suggestion is the removal from school of boys of a certain age. The expulsion of boys who are incorrigibly ill-conducted is, of course, a head master's imperative duty: but, incorrigible misconduct apart, experience has shown that a large proportion of moral evil and disregard for rules is traceable to the influence of youths who remain at school to a comparatively advanced age without rising beyond the lower classes, and who exercise an evil influence over the younger boys in the same class. Such youths often form a nucleus of resistance to authority: they are too old for effective punishment, while their chances of academical success are too small for them to take an active interest in the real work of the school. If on consideration it appears to

(His Excellency in Council)
 His Honour
 You
 Madras and Bombay Presidencies
 Lower Provinces, N.W. P. & O., &c., &c.)
 that such a state of things prevails in the
 to such an extent as to call for remedy, then I am to ask

whether advantage might not result from a rule that any boy who through want of diligence and attention to study has not risen to a certain class by the time he has attained a certain age should be required to leave the school. It may be that in India such a rule would not be acceptable to Native Society, and having regard to the advanced age at which Muhammadan boys especially come to school, it would certainly be necessary to make the rule, if adopted, an elastic one, but it is well to consider whether the adoption of even an elastic rule of this description might not be desirable in itself and agreeable to native feeling. If not agreeable to native feeling it should not be adopted.

19. The reforms sketched in the foregoing paragraphs make no pretension to originality or to exhaustiveness. Some of them are already practised in one Province, others in another; but they have, so far as the Government of India is aware, been nowhere worked up into a connected scheme or system. They are here thrown out as suggestions for consideration and development rather than as rules to be definitely adopted in their present shape. It appears, however, to the Government of India that the adoption of some such rules would have a beneficial effect upon the tone of Indian schools. From the nature of the case, any sudden improvement is not to be expected; but it might be hoped that by such improvements in system the elder boys in Indian schools will in course of time learn those lessons of obedience, moderation, and self-respect which it is the effort of all scholastic systems to impart. In any event we may hope that by merely bringing this great educational difficulty to notice, the leaders of native society will realize how closely the interests of all that is best in that society are bound up with its younger representatives. They will, doubtless, bear in mind the saying that the future of a nation depends upon its young men, and will bring all their influence to bear to support the Government in the attempt to render school education a fitter and fuller training for public duties.

20. Should this be the case, the problem of dealing with discipline in colleges will be materially simplified, as undergraduates will enter the colleges with habits formed and characters developed by the wholesome discipline of the schools, and will be naturally disposed towards order, propriety, and good behaviour.

Here positive rules, the methods appropriate for schools, are comparatively ineffective. They may serve to get rid of the wilfully vicious or obstinately idle members, but they will not do much to raise the tone of the whole collegiate body. This can only be done by distinct moral teaching, and by that moral supervision which, to use the words of the Education Commission, "all admit to be good and useful, and which all desire to see made more thorough than it is at present." In the case of colleges, even more than in the case of schools, doubts have indeed been expressed as to the possibility of introducing distinct moral teaching where there is no religious instruction, and in their Report the Education Commission point as a means of meeting the difficulty, to the establishment of aided colleges in which religious teaching can be fully recognized. It has been already clearly stated that the Governor General in Council entirely approves of the views of the Education Commission on this point and would gladly see an increase in the number of aided colleges and schools, in which religious instruction may be freely given. But His Excellency in Council is bound to say that though there is greater difficulty in introducing moral teaching of a non-sectarian character into State than into aided colleges, that difficulty does not seem to have been hitherto seriously faced by Education Departments generally, and, until failure follows an earnest effort at imparting moral instruction in colleges, the Government of India is unwilling to admit that success may not be

secured. To this subject then His Excellency in Council desires that early attention may be given and a practical attempt made to give effect to the recommendation of the Education Commission upon the subject.

21. In regard to the benefits accruing from moral supervision by Principals and Professors over students in colleges there is no room for doubt; and the problem for solution is, how such supervision may be made more effective than it now appears to be, and how the sentiments and habits of students may be best influenced for good. In this matter far more is to be expected from the example and personal qualities of the Principal and Professors than from rules; but rules in support of authority may be useful, and from this point of view the following regulations (among others) may be beneficially enforced:—

- (a) Weekly meetings should be held by the Principal and the Professors to consider questions of discipline.
- (b) The Principal should have the power of ordering the expulsion or rustication of a student, and of fining him for disorderly conduct.
- (c) Every Professor should have the power of suspending a student for a limited period of time, or of fining him without reference to the Principal.

22. In conclusion, I am to commend the whole subject to early and careful attention, for the importance of the considerations thus brought to notice cannot be exaggerated. The true interests of education are bound up with the solution of the problems now touched upon. It is sometimes observed by the opponents of our educational system that the want of reverence and the insubordination which is sometimes imputed to Indian students is merely part of a wider movement over which it would be vain to attempt to exercise any control; and that while Western civilization is sapping the framework of Indian society, it is unequal to laying the foundation stone of reconstruction. A general statement of this character cannot be accepted as any argument against the adoption of measures to remedy an acknowledged evil. The magnitude of the change in native society may well have been exaggerated; but even if it be allowed that change is taking place to the fullest extent supposed, the old order must be replaced by a new one; and there is hope that the new may be better than the old. Let it be granted that European intellectual training has cut loose the rising generation from many of the moral and social bonds of their forefathers; other forms of restraint must sooner or later take their place. Western education, if persevered in, must in time bring with it Western principles of discipline and self-control. The intellectual part of the process has made good progress; it remains to introduce the moral element which forms the most prominent factor of the European theory of education. The reforms of system indicated in the foregoing paragraphs have this object in view, although they may not be all that is required. They seek to fill the vacuum which a purely intellectual training has created, and to mitigate the evils of a one-sided development.

No. 120 (Public—Educational), dated India Office, London, the 29th September 1887.

From—Her Majesty's SECRETARY OF STATE for India,

To—His Excellency the Right Honourable the GOVERNOR GENERAL of India in Council.

My attention has recently been called to the question of providing a moral text book, of an elementary character, such as may be used in the Government schools and colleges in India.

2. Your Excellency in Council is aware that this matter was considered in 1884 by the Government of India and the Secretary of State,* in consequence of a recommendation of the Indian Education Commission that an attempt should be made to prepare such a work. This recommendation was not supported by Lord Ripon's Government, nor was it adopted by my predecessor in Council; but, in announcing his opinion, Lord Kimberley added, "it may possibly be that hereafter some book in the nature of a text book of moral rules may be written of such merit as to render its use desirable."

* See Public (Educational) Despatch to Government of India, 24th July 1884, No. 61.

3. The difficulties attending the adoption by the Government of India of an authorized manual containing lessons on moral subjects, which shall not offend the feelings of the numerous races and creeds of the peoples of India, are no doubt considerable; but I am of opinion that it is the duty of the Government to face this problem, and not to be content until a serious endeavour has been made to supply what cannot fail to be regarded as a grave defect in the educational system of India.

4. Having made inquiries in this country, I find that neither the Educational Department nor the London School Board have officially recognized any particular text book or books on the subject of moral

* Notes of Lessons on Moral Subjects by F. W. Hackwood.

† Moral Education, by Rev. P. Prescott.

Progressive Lessons in Social Science, by W. Ellis.

(Sent by book post.)

conduct. One* such manual appears, however, to be well known and extensively used in Board Schools, where as Your Lordship is aware, no denominational teaching is allowed. I forward a copy of this book, together with two others,† for your information; and, without recommending any of these as a model or implying approval of their contents in detail, I desire to suggest, for the consideration of Your Excellency in Council, the question whether a work of the same or similar character might not be prepared for use in the schools in India with such omissions, additions and alterations as the circumstances of that country require.

5. I shall await with interest the expression of the views of Your Lordship's Government on this subject, and will only add that the matter appears to me to be an important one, which should not be lost sight of until something practical has been done.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st AND 2nd HALVES OF NOVEMBER 1887.

(See Supplement to the Gazette of India, dated 10th and 24th December 1887.)

Districts.	QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																											
	2	3	4	5	6	7	8	9	10	11	12	13	14															
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLUM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THUR CADJAN PRA (Cajanus indicus).		FIREWOOD.		SALT.			
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
BOMBAY.																												
1st Half of November.																												
Tanna (Salsette).	8 13	9 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2nd Half of November.																												
Daskroi	10 0	9 0	20 0	20 0	13 0	14 0	...	20 0	12 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Alibag	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aden	8 0	8 0	...	...	10 3	10 3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
RAJPUTANA.																												
Erinpura	10 12	11 8	17 12	18 0	18 0	18 0	17 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sirohi	10 0	10 0	18 0	18 0	18 0	19 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aba	10 5	9 6	16 0	16 0	...	15 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Andhra	10 7	10 0	16 10	16 0	...	17 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Balmere	9 0	9 0	...	...	...	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jaisalmer	10 4	9 12	...	...	13 12	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marwar (Jodhpur)	10 2 1/2	10 0	14 11	16 4	18 12	15 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1887.

[illegible]

N.-W. PROVINCES.

N-W. PROVINCES.		OUDH.	
Dehra Dūn .	12 8	12 8	12 8
Sahāranpur .	14 0	14 8	14 0
Muzaffarnagar .	14 0	14 13	14 0
Meerut .	13 8	14 0	13 8
Bulandshahr .	14 8	14 8	14 8
Aligarh .	13 4	13 0	13 4
Kumaon .	13 8	14 0	13 8
Garhwal .	14 8	14 0	14 8
Bijnor .	13 4	13 8	13 4
Moradabad .	12 9	13 8	12 9
Budaun .	11 4	12 3	11 4
Bareilly .	12 8	13 0	12 8
Shāhjānpur .	15 0	15 10	15 0
Tārā Purganas .	12 0	13 8	12 0
Muttra .	12 0	13 8	12 0
Agra .	11 8	11 9	11 8
Farukhabad .	12 4	12 10	12 4
Mainpuri .	12 0	13 2	12 0
Etawah .	15 0	15 0	15 0
Jāun .	15 0	15 0	15 0
Jānsi .	15 4	15 4	15 4
Latipur .	14 12	14 12	14 12
Cawnpore .	13 4	14 8	13 4
Farukpur .	12 0	12 8	12 0
Banda .	16 8	17 8	16 8
Allahabad .	12 10	12 12	12 10
Hamirpur .	13 11	13 6	13 11
Jannpur .	12 8	12 8	12 8
Gorakhpur .	16 6	14 13	16 6
Basti .	16 0	17 0	16 0
Azargah .	13 10	14 0	13 10
Mirzapur .	12 0	13 0	12 0
Benares .	13 4	13 4	13 4
Ghazipur .	14 13	14 13	14 13
Rallia .	4 8	14 4	4 8
Pūbbit .	12 8	13 12	12 8
Sultānpur .	16 0	16 0	16 0
Partabgarh .	13 5	14 8	13 5
Fyzabad .	13 0	14 0	13 0
Kheri .	13 0	14 10	13 0
Lucknow .	12 1	12 14	12 1
Bārā Banki .	11 12	13 4	11 12
Bahraich .	16 0	16 0	16 0
Rae Bareilly .	12 8	13 14	12 8
Sitapur .	13 4	13 8	13 4
Gonda .	16 0	16 8	16 0
Unao .	12 0	13 0	12 0
Hardoi .	12 8	13 8	12 8

* Not procurable.

+ Return not received.

† No sales in market.

q At Chandipore retail price of salt 11·8 seers per rupee.
r In sub-divisions retail prices of salt per rupee were :—Sasseram 12 seers, Buxar 12·8 seers, and Bhahua 11 seers.
s In sub-divisions retail prices of salt per rupee were :—Hajipore 12·4 seers, and Stramuhni 11 seers.
t At Bettan retail price of salt 11·8 seers per rupee.
u In sub-divisions retail prices of salt per rupee were :—Begusarai 11 seers and Jamui 11·8 seers.
v At Rangunge in Arracah sub-division retail price of salt 11 seers per rupee.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1887—continued.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																											
DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THUR CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.		
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
PUNJAB.																											
Hissar	13 0	13 0	17 0	17 0	...	...	10 0	10 0	22 0	23 0	20 0	20 0	...	...	...	...	23 0	23 0	20 0	20 0	20 0	20 0	100 0	100 0	13 0	13 0
Rohtak	13 0	14 0	15 0	15 0	...	...	11 0	11 0	20 0	22 0	17 0	19 0	...	...	...	...	23 0	23 0	18 0	18 0	20 0	20 0	120 0	120 0	13 0	13 0
Gurgaon	13 0	14 0	15 0	15 0	...	...	...	...	18 0	18 0	15 0	16 0	...	...	...	...	19 0	19 0	20 0	20 0	20 0	20 0	130 0	130 0	13 0	13 0
Delhi	13 0	14 0	14 0	16 0	...	...	12 0	12 0	17 0	20 0	15 0	16 0	...	...	...	...	20 0	20 0	18 0	18 0	20 0	22 0	75 0	75 0	13 0	13 0
Karnal	14 0	14 0	16 0	16 0	...	...	12 0	12 0	22 0	23 0	18 0	18 0	...	...	...	...	21 0	21 0	21 0	21 0	20 0	20 0	160 0	160 0	12 0	12 0
Umballa	13 0	14 0	16 0	17 0	...	...	12 0	13 0	22 0	24 0	16 0	16 0	...	...	...	...	21 0	21 0	21 0	21 0	18 0	18 0	140 0	140 0	14 12	14 12
Simla	11 0	11 0	14 0	14 0	...	...	9 0	9 0	22 0	24 0	11 0	11 0	...	...	...	...	16 0	16 0	15 0	15 0	11 0	11 0	80 0	80 0	10 0	10 0
Kangra	13 0	13 0	18 0	18 0	...	...	12 0	12 0	13 0	13 0	10 0	10 0	...	...	...	...	14 0	14 0	14 0	15 0	13 0	13 0	120 0	120 0	12 0	12 0
Hoshiarpur	14 0	15 0	17 0	17 0	...	...	10 0	10 0	19 0	19 0	16 0	16 0	...	...	...	...	19 0	19 0	18 0	18 0	16 0	16 0	120 0	120 0	15 0	15 0
Jullundur	13 0	13 0	16 0	16 0	...	...	8 0	8 0	20 0	20 0	14 0	14 0	...	...	...	...	20 0	20 0	20 0	20 0	14 0	14 0	110 0	110 0	14 8	14 8
Ludhiana	15 0	14 0	19 0	19 0	...	...	12 0	12 0	20 0	21 0	19 0	19 0	...	...	...	...	17 0	17 0	17 0	17 0	12 0	12 0	100 0	100 0	15 0	15 0
Ferozepur	14 0	14 0	19 0	19 0	...	...	10 0	10 0	18 0	18 0	13 0	13 0	...	...	...	...	16 0	16 0	16 0	16 0	12 0	12 0	90 0	90 0	15 0	15 0
Mooltan	13 0	14 0	17 0	17 0	...	...	12 0	12 0	18 0	18 0	15 0	15 0	...	...	...	...	17 0	17 0	15 0	15 0	10 0	10 0	200 0	200 0	14 0	14 0
Itanagar	13 0	13 0	17 0	18 0	...	...	10 0	10 0	16 0	16 0	13 0	13 0	...	...	...	...	18 0	18 0	17 0	17 0	12 0	12 0	100 0	100 0	14 0	14 0
Montgomery	14 0	15 0	18 0	18 0	...	...	12 0	12 0	18 0	18 0	15 0	15 0	...	...	...	...	17 0	17 0	15 0	15 0	10 0	10 0	200 0	200 0	15 0	15 0
Lahore	13 0	14 0	16 0	16 0	...	...	10 0	10 0	17 0	17 0	14 0	14 0	...	...	...	...	19 0	19 0	16 0	16 0	12 0	12 0	200 0	200 0	12 0	12 0
Amritsar	14 0	15 0	16 0	16 0	...	...	12 0	12 0	18 0	18 0	16 0	16 0	...	...	...	...	20 0	20 0	18 0	18 0	12 0	12 0	105 0	105 0	16 0	16 0
Gurdaspur	16 0	16 0	21 0	21 0	...	...	14 0	14 0	19 0	19 0	12 0	12 0	...	...	...	...	18 0	18 0	19 0	19 0	8 0	8 0	120 0	120 0	15 0	15 0
Sialkot	14 0	14 0	20 0	20 0	...	...	11 0	11 0	17 0	17 0	13 0	13 0	...	...	...	...	17 0	17 0	18 0	18 0	12 0	12 0	120 0	120 0	15 0	15 0
Guwat	13 0	13 0	16 0	17 0	...	...	10 0	10 0	17 0	17 0	10 0	10 0	...	...	...	...	18 0	18 0	18 0	18 0	8 0	8 0	120 0	120 0	15 0	15 0
Guwatwala	14 0	14 0	19 0	19 0	...	...	11 0	11 0	17 0	17 0	10 0	10 0	...	...	...	...	18 0	18 0	18 0	18 0	8 0	8 0	120 0	120 0	15 0	15 0
Shahpur	12 0	12 0	14 0	15 0	...	...	10 0	10 0	15 0	15 0	14 0	14 0	...	...	...	...	15 0	15 0	15 0	15 0	10 0	10 0	240 0	240 0	16 0	16 0
Jhelum	13 0	13 0	18 0	18 0	...	...	12 0	12 0	16 0	16 0	13 0	13 0	...	...	...	...	16 0	16 0	16 0	16 0	10 0	10 0	140 0	140 0	16 0	16 0
Kawalpindi	13 0	13 0	18 0	18 0	...	...	9 0	9 0	16 0	16 0	13 0	13 0	...	...	...	...	18 0	18 0	16 0	16 0	17 0	17 0	92 0	92 0	16 0	16 0
Hazira	13 0	13 0	19 0	19 0	...	...	11 0	11 0	17 0	17 0	14 0	14 0	...	...	...	...	15 0	15 0	17 0	17 0	17 0	17 0	100 0	100 0	12 0	12 0
Peshawar	12 0	12 0	19 0	19 0	...	...	10 0	10 0	17 0	17 0	16 0	16 0	...	...	...	...	16 0	16 0	18 0	18 0	24 0	24 0	100 0	100 0	35 0	35 0
Kohat	11 0	11 0	17 0	17 0	...	...	12 0	12 0	15 0	15 0	16 0	16 0	...	...	...	...	16 0	16 0	18 0	18 0	11 0	11 0	50 0	50 0	55 0	55 0
Banna	12 0	12 0	17 0	18 0	...	...	8 0	8 0	19 0	19 0	14 0	14 0	...	...	...	...	16 0	16 0	19 0	19 0	13 0	13 0	60 0	60 0	40 0	40 0
D. I. Khan	12 0	12 0	15 0	14 0	...	...	8 0	9 0	15 0	15 0	15 0	15 0	...	...	...	...	15 0	16 0	15 0	14 0	15 0	113 0	113 0	41 0	41 0	
D. G. Khan	13 0	13 0	17 0	17 0	...	...	10 0	10 0	18 0	18 0	16 0	16 0	...	...	...	...	15 0	16 0	16 0	14 0	15 0	75 0	75 0	20 0	20 0	
Muzaffargarh	13 0	13 0	16 0	15 0	...	...	12 0	12 0	16 0	16 0	16 0	16 0	...	...	...	...	15 0	15 0	...	...	11 0	11 0	110 0	110 0	13 0	13 0
CENTRAL PROVINCES.																											
Bugoor	15 7	16 3	...	...	9 11	8 10	10 10	9 10	...	...	...	...	...	...	...	...	15 10	18 14	...	...	13 0	13 0	160 0	160 0	10 0	10 0
Danoh	17 3	20 0	...	...	12 5	13 5	13 5	13 5	...	...	...	...	...	...	...	...	20 0	21 13	...	...	12 13	12 13	200 0	200 0	10 11	9 13
Jeelapore	15 8	15 12	...	...	9 12	10 0	12 0	12 8	...	...	...	...	...	...	...	...	21 0	21 8	...	...	12 12	14 0	130 0	130 0	11 0	11 0
Mandla	19 0	22 8	...	...	12 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	28 8	29 0	...	...	16 0	16 0	250 0	250 0	10 8	10 8
Seoni	17 15	17 15	...	...	10 15	10 15	16 9	16 9	...	...	...	...	...	...	...	...	17 15	17 15	...	...	12 7	12 7	200 0	200 0	10 11	10 11
Narsingapur	15 7	15 7	...	...	9 3	10 8	10 8	12 4	...	...	...	...	...	...	...	...	17 10	20 2	...	...	13 7	13 7	140 0	140 0	10 11	10 11
Hoshangabad	14 0	15 0	...	...	8 0	8 0	9 0	9 0	...	...	...	...	...	...	...	...	18 0	18 0	...	...	15 0	15 0	200 0	200 0	10 14	10 14
Nimar	12 0	12 0	...	...	7 8	7 8	11 9	11 7	...	...	...	...	...	...	...	...	14 0	14 4	...	...	12 3	12 3	120 0	120 0	12 9	12 9
Seonhar Cantonment	13 8	13 1	...	...	10 0	10 0	11 0	11 0	...	...	...	...	...	...	...	...	17 0	17 8	...	...	10 0	10 0	160 0	160 0	11 0	11 0
Beta	16 1	16 1	...	...	8 12	8 12	10 0	10 0	...	...	...	...	...	...	...	...	14 0	14 8	...	...	9 12	9 12	320 0	320 0	11 6	11 6
Chhindwara	15 3	15 3	...	...	10 0	10 0	13 5	13 5	...	...	...	...	...	...	...	...	16 14	16 14	...	...	10 4	10 4	160 0	160 0	9 2	9 2
Wardha	15 3	15 3	...	...	10 0	10 0	13 5	13 5	...	...	...	...	...	...	...	...	16 14	16 14	...	...	10 4	10 4	160 0	160 0	9 2	9 2

RETAIL PRICES FOR THE 1ST HALF OF DECEMBER 1887—concluded.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																												
DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHHOLIM (Sorghum vulgare).		BAJRA OR CENBU (Pennisetum typhloideum).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, HALLAN, MILLET (Setaria indica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARRAR OR THEIR CADIAN (Cajanus indicus).		FIREWOOD.		SALT.			
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.		
RAJPUTANA.																												
Jaypore	11 0	11 0	14 12	15 8	5 0	8 12	8 8	17 8	17 8	14 0	14 8	15 0	16 0	16 4	17 8	17 12	15 0	15 4	19 0	22 0	22 0	110 0	110 0	15 0	15 0
Kishengurh	11 0	10 8	15 8	15 4	9 0	10 0	10 0	16 0	15 8	14 12	13 9	11 12	10 8	17 8	17 12	15 0	15 4	16 0	16 0
Karauli	10 10	11 4	13 12	15 0	12 8	12 14	13 12	14 1	15 0	13 2	14 3	...	...	...	16 0	16 3	10 1	12 2	17 8	15 10	15 10	20 0	25 0	200 0	200 0	12 13	12 13
Alwar	12 7	12 8	15 10	15 8	8 0	11 0	11 4	17 14	16 13	16 1	15 7	...	...	...	12 4	12 8	17 10	17 15	18 0	19 8	15 0	18 0	24 5	200 0	200 0	15 8	15 8
Bharatpur (City)	12 2	12 2	14 2	15 0	7 4	8 8	8 4	15 4	16 0	14 0	13 2	...	...	...	...	...	17 0	17 0	18 0	19 8	15 0	18 0	24 5	200 0	200 0	12 4	12 4
Ainmere	10 0	10 8	15 0	15 0	3 0	8 0	8 0	16 0	17 0	13 0	13 2	...	...	...	...	...	16 0	16 0	17 0	18 0	15 0	...	...	...	...	15 0	15 0
Deoli Cantonment	11 12	11 10 1/2	14 4	14 6	4 8	9 0	9 0	15 8	15 8	13 8	13 10	...	...	...	...	...	16 0	16 0	17 0	18 0	...	...	...	...	...	14 2	14 2
Eripur	10 12	10 12	17 12	17 12	...	...	...	17 0	18 0	16 0	17 0	...	...	...	...	...	16 0	16 0	17 0	18 0	...	...	...	...	...	14 0	14 0
Sirohi	9 8	10 0	17 0	18 0	6 0	6 0	8 0	17 0	18 0	16 0	19 0	...	...	...	25 0	25 0	14 0	14 0	15 0	18 0	19 0	12 0	14 0	160 0	160 0	13 0	13 0
Abu	10 6	10 5	16 0	16 0	6 8	6 8	8 4	17 4	17 4	15 4	15 4	...	...	...	...	...	14 0	14 0	15 0	18 0	19 0	12 0	14 0	160 0	160 0	13 0	13 0
Anadra	10 5	10 7	17 0	16 10	5 0	7 2	7 2	18 12	18 0	18 12	18 0	...	...	...	...	...	12 4	13 0	14 0	15 0	...	...	...	...	...	14 4	14 4
Balmere	9 12	9 0	...	...	9 0	10 12	10 12	14 0	13 12	12 10	12 10	...	...	...	...	...	10 4	10 4	11 0	12 0	...	...	...	...	...	15 8	15 8
Jaisimere	10 6	10 4	...	...	13 0	15 0	15 0	...	...	...	...	...	...	...	...	...	18 0	18 0	19 0	20 0	...	...	...	...	...	25 9	25 9
Hilly Tracts of Meywar	12 8	12 8	24 0	19 0	8 3 1/2	9 6	8 9 1/2	14 1	15 3 1/2	10 15	11 1 1/2	...	...	...	14 13 1/2	14 1	14 1	13 10 1/2	16 6 1/2	15 10	30 0	30 0	10 2 1/2	200 0	200 0	11 0	11 0
Meywar (Udeypur)	10 2 1/2	9 12 1/2	14 13 1/2	15 3 1/2	6 4	7 0	15 9	15 2	18 12	19 1	...	...	...	...	...	...	18 12	18 2	25 4	26 4	...	...	...	...	...	11 5 1/2	11 5 1/2
Banswara (Meywar Agency)	15 0	14 6	15 0	15 0	10 6	10 6	12 8	16 14	16 4	12 0	15 10	...	...	...	...	...	15 0	14 6	18 12	18 2	21 14	21 14	...	...	...	12 8	12 8
Partabgarh ("	13 7	13 2	13 2	14 11	10 6	10 6	7 8	16 4	18 12	15 5	15 6	...	...	...	...	...	17 8	17 8	11 4	17 8	...	...	...	...	...	17 12	17 12
Marwar (Jodhpur)	10 5	10 12	18 12	14 11	3 15	3 15	8 1	...	...	...	...	...	...	...	...	...	16 3	16 3	...	...	...	...	...	...	...	16 0	16 0
Bikanir	10 12	10 12	...	...	3 15	3 15	8 1	...	...	...	...	...	...	...	...	...	16 3	16 3	...	...	...	...	...	...	...	17 0	17 0
Bundi	12 4	12 0	13 12	13 12	9 8	9 8	10 0	16 4	15 8	15 6	15 6	...	...	...	...	...	13 12	13 12	...	...	...	...	...	...	...	16 0	16 0
Kotah	13 0	13 0	10 0	10 0	7 8	7 8	10 0	16 8	16 0	12 0	12 0	...	...	...	...	...	14 0	14 0	...	...	...	...	...	...	...	13 0	13 0
Tonk	11 0	11 12	14 14	14 8	8 8	8 8	9 8	14 8	14 8	13 10	13 10	...	...	...	...	...	15 4	15 4	...	...	...	...	...	...	...	12 4	12 4
Jhalawar	10 15	10 10	11 13	10 9 1/2	7 1	8 14	10 4	15 7 1/2	14 12	14 12	14 12	...	...	...	...	...	12 15	11 8	16 2 1/2	16 4	16 4	8 14	8 14	100 0	100 0	13 8	13 4
Shahpura	11 4	11 4	15 8	16 0	8 8	11 8	12 0	16 0	16 0	15 0	15 4	...	...	...	...	...	15 8	15 8	...	...	...	...	...	...	...	10 7 1/2	11 4 1/2
Dholpur	12 12	12 12	16 9	15 12	11 4	10 8	13 12	16 5	16 0	15 12	16 0	...	...	...	...	...	17 10	17 2	...	...	...	...	...	...	...	14 0	14 0
Nussarabad Cantonment	11 8	11 8	15 0	15 0	7 0	8 0	8 0	16 7 1/2	17 0	14 0	14 0	...	...	...	...	...	16 11 1/2	16 0	15 11 1/2	16 0	16 0	20 6	20 12	90 0	90 0	13 8	13 8
CENTRAL INDIA.																												
Indore	11 11	11 2	16 0	16 0	8 9	10 0	10 0	16 0	16 0	14 0	13 5	...	...	...	...	...	15 8	14 8	15 0	15 8	15 8	14 8	14 8	120 0	120 0	11 0	11 0
Gwalior	11 13	11 4	16 0	12 5	7 6	9 9	9 9	13 10	13 3	12 11	12 13	...	...	...	...	...	13 12	14 4	17 3	16 5	15 2	15 2	18 2	168 12	126 14	11 9	11 6
Guna	14 8	14 4	15 12	16 0	9 0	9 8	9 8	21 0	18 0	18 0	18 0	...	...	...	...	...	15 12	18 0	18 0	18 0	18 0	12 0	11 0	200 0	200 0	11 8	11 0
Baghelkhand (Sutna)	17 0	18 0	23 0	24 8	8 0	16 0	16 0	16 0	16 0	14 0	14 0	...	...	...	...	...	21 0	22 0	22 0	22 0	28 0	29 8	160 0	160 0	12 4	12 4	
Neemuch Cantonment.	11 13	11 8	11 12	15 6	8 0	10 0	10 0	17 0	16 12	14 0	14 0	...	...	...	...	...	16 8	16 6	17 0	17 0	17 0	11 0	12 0	160 0	160 0	14 0	14 0
BALUCHISTAN.																												
Quetta	10 8	10 6	12 0	12 0	5 0	10 0	10 0	16 0	16 0	12 0	12 0	42 11	10 0	9 8
ADEN	No returns received.																											

• Eight pies per bundle.

+ Nine pies per bundle.

† Not sold.

& Not procurable

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXV of 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 4TH DECEMBER, 1886.		Total mean length open.	RECEIPTS FOR WEEK ENDING 3RD DECEMBER, 1887.		TOTAL RECEIPTS FROM 1ST APRIL TO 4TH DECEMBER, 1886.		TOTAL RECEIPTS FROM 1ST APRIL TO 3RD DECEMBER, 1887.		Total Increase in 1887-88.	Total Decrease in 1887-88.	
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.			
			R	R		R	R	R	R	R	R	R	R	
Dec., 1887	<i>Lines worked by Guar- anteed Companies.</i>													
	Oudh and Rohilkhand	686	1,16,761	170	693	1,40,943	203	43,69,188	183	41,73,188	172	...	1,96,000	
	Madras	801	1,55,443	181	831	1,54,805	180	54,04,880	177	55,03,344	188	98,458	...	
	South Indian	654	88,270	135	654	90,047	138	34,43,707	140	34,50,708	150	6,941	...	
	Great Indian Peninsula	1,504	8,82,314	587	1,504	7,07,358	510	2,52,13,430	474	2,58,09,087	488	5,96,257	...	
ditto	Bombay, Baroda and Central India	461	2,68,587	583	461	2,29,000	497	90,05,739	551	78,86,353	485	...	11,19,386	
	TOTAL	4,100	15,11,375	303	4,143	13,82,213	334	4,74,37,010	322	4,68,23,280	320	...	6,13,730	
Dec., 1887	<i>State Lines worked by Companies.</i>													
	East Indian	1,515	8,93,368	590	1,514	9,47,299	626	3,08,01,764	581	2,94,49,105	554	...	13,52,659	
	Patna-Gya	57	7,098	124	57	8,227	144	3,66,840	183	3,43,004	171	...	23,770	
	Dildarnagar-Ghazipur	12	905	75	12	1,181	98	31,732	70	32,179	77	447	...	
	Sindia	75	8,087	110	75	9,355	125	2,52,818	97	2,98,044	114	45,820	...	
	Rajputana-Malwa (a)	1,604	3,52,281	212	1,604	3,46,000	208	1,20,74,593	205	1,03,63,000	170	...	17,11,497	
	Bengal-Nagpur	149	17,980	121	149	20,087	199	7,81,084	148	7,85,924	150	4,840	...	
	Southern Mahratta (b)	477	42,190	89	705	60,440	79	11,75,258	90	21,23,204	85	9,48,006	...	
	Bareilly-Pilibhit	30	1,242	35	30	1,810	50	60,722	48	50,110	45	...	4,606	
	Indian Midland	42	1,947	40	42	1,974	47	80,499	55	1,07,721	73	27,222	...	
	Lucknow-Sitapur	...	...	...	85	4,008	47	...	...	1,30,367	45	1,30,367	...
	Sikramau	...	...	...	83	3,180	38	...	...	(f) 128,007	30	28,007	...
ditto	Cuddapah-Nellore	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	4,027	13,25,098	329	4,482	14,13,176	315	4,56,25,310	332	4,37,17,487	279	...	19,07,823	
Dec., 1887	<i>State Lines worked by Government.</i>													
	Eastern Bengal (c)	606	1,09,609	329	645	2,65,018	411	56,13,022	265	63,53,067	281	7,39,145	...	
	Nalhati	27	1,492	55	27	1,673	61	55,878	59	61,395	64	5,517	...	
	Imnoot	240	27,471	112	259	37,129	143	10,42,111	121	11,59,735	133	1,17,024	...	
	Wardha-Coal	45	15,975	355	45	12,231	272	4,46,553	280	4,34,619	274	...	11,934	
	Burma	327	47,039	140	327	52,797	161	15,41,390	135	19,13,608	107	3,72,272	...	
	Cherra-Companyganj	7	11	2	8	177	22	(g) 1,057	7	9,059	34	8,002	...	
	North-Western (d)	1,885	4,09,848	217	2,433	4,68,173	193	1,06,27,985	252	1,40,61,570	165	...	25,66,415	
	Jorhat	28	854	30	28	904	32	27,477	30	36,940	41	9,463	...	
	Dharpur-Bitawa (Katni- Uman Section)	37	1,190	32	37	583	16	(e) 5,572	32	49,443	38	43,871	...	
	TOTAL	3,208	7,04,149	219	3,809	8,38,655	220	2,53,61,951	226	2,40,79,496	180	...	12,82,455	
ND TOTAL (GUARANTEED AND TE)			11,401	35,41,222	311	12,434	36,34,044	292	11,84,24,271	298	11,46,20,263	262	...	38,04,008
GROSS ESTIMATED EXPENSES			...	...	...	...	...	5,93,25,508	149	5,74,42,689	131	...	...
NET RECEIPTS			...	...	...	...	...	5,90,98,763	149	5,71,77,574	131	...	19,21,189
Dec., 1887	<i>Assisted Companies.</i>													
	Bengal Central	125	10,304	82	125	12,679	102	3,84,615	88	4,35,457	100	50,842	...	
	Rohilkhand-Kumaun	67	3,938	59	67	4,484	67	2,20,580	94	2,23,338	95	3,258	...	
	Dibru-Sadiya	78	6,603	85	78	7,653	98	2,32,460	84	2,84,625	103	52,105	...	
	Bengal and North- Western	303	35,819	118	376	37,490	100	13,04,806	122	13,58,607	102	53,801	...	
ditto	Tarakessur	22	4,194	188	22	4,204	189	1,63,720	210	1,75,099	225	11,379	...	
	TOTAL	595	60,858	102	668	66,510	100	23,06,181	109	24,77,626	105	1,71,445	...	
Dec., 1887	<i>Native States.</i>													
	Bhavnagar-Gondal	193	18,526	96	193	16,307	85	6,66,320	97	6,55,030	96	...	11,290	
	Jodhpore	64	4,234	66	124	8,000	69	1,35,809	60	2,25,584	52	89,715	...	
	His Highness the Nizam's	208	26,821	129	208	28,527	137	9,92,235	135	10,34,567	141	42,332	...	
	Mysore	140	9,492	63	140	8,379	60	3,27,753	60	3,40,115	70	18,302	...	
	H. H. the Gaekwar's	59	2,123	36	59	2,720	46	1,05,390	50	1,03,477	50	...	1,919	
	Morvi	51	1,660	33	68	2,938	43	27,942	31	95,845	40	67,903	...	
ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	700	33	...	...	23,920	32	23,920	...
	TOTAL	715	62,856	88	813	68,171	84	22,55,515	92	24,84,538	87	2,29,023	...	

(d) Includes the Cawnpore-Achnera State Railway.

(e) Includes the Bellary-Kistna State Railway.

(f) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(g) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways

(h) Total receipts from 2nd November to 4th December, 1886.

(i) Total receipts from 15th September to 3rd December, 1887.

(j) Total receipts from 16th June to 4th December, 1886.

M. C. BRACKENBURY, Major, R. E.

Under-Secretary.

FORT WILLIAM,

4th January, 1888.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

· Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN RAJPUTANA FOR THE YEAR
1886-87.

No. 233 I., dated Fort William, December 30, 1887.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Revenue Report of Irrigation Works in Rajputana for the year 1886-87, forwarded with letter No. 2302 S., dated 28th September 1887, from the Secretary to the Agent to the Governor General and Chief Commissioner, Rajputana.

OBSERVATION.—The outlay chargeable to the Capital Account of Irrigation Works in Rajputana amounted during the year to Rs. 99,976. This increased the Capital expenditure on the three groups of tanks as follows :—

	1885-86.	1886-87.
	Rs.	Rs.
Ajmere Sub-Collectorate	8,31,071	8,78,529
Beawar „	5,99,798	6,31,668
Todgurh „	1,12,496	1,36,144
TOTAL	15,46,365	16,46,341

The Capital expenditure of the year was, however, more nominal than real, as the bulk of the charge consisted of a sum of Rs. 96,453, which, under the orders of the Government of India, was transferred from the Revenue to the Capital Account. This sum represented expenditure from Revenue which had been incurred in former years on extensions and improvements of the tanks, and which, it was considered, would be more correctly shown as a charge against Capital.

2. The effect of this large transfer has been to cause the Revenue statement submitted with the Report of the Local Administration to shew abnormal results for the year under review; the net revenue shown in this return being Rs. 1,91,442, or 11·63 per cent. on the total Capital outlay to end of the year. If, however, the results of the operations of the year, exclusive of all adjustment, are dealt with, the results are as follows :—

TANKS IN	Capital to end of year, including indirect charges.	Gross Revenue.	Working Expenses.	Net Revenue.	Percentage of net Revenue on Capital at end of year.
	Rs.	Rs.	Rs.	Rs.	
Ajmere Sub-Collectorate	8,78,529	56,360	15,058	41,302	4·7
Beawar „	6,31,668	43,501	12,333	31,168	4·9
Todgurh „	1,36,144	23,780	5,066	18,714	13·7
	16,46,341	1,23,641	32,457	91,184	5·5

These results are satisfactory.

3. The area which is affected by the operations of these tanks is divided into various sub-heads according as it lies in the bed of the tanks or below them,

and according as it is actually irrigated from, or only protected by, the tanks. The total area benefited was slightly smaller in the year under review than in the previous year; the figures being 30,305 acres and 34,737, respectively.

4. The assessments of the year, however, show a decrease which is small in proportion to the decrease in area; the figures being Rs. 1,14,973 in 1886-87 and Rs. 1,21,193 in 1885-86. This is explained as due to a considerable increase in the assessment of certain tanks in the Ajmere Collectorate, caused by modifications in the method of assessment. The realizations of revenue were most satisfactory, a balance of Rs. 74 only being outstanding at the end of the year.

5. The working expenses amounted to Rs. 82,457, or about Rs. 1.07 per acre benefited; the corresponding figure for the previous year was Rs. 1.02 per acre.

6. The total estimated value of the crops irrigated during the year was Rs. 4,43,834, as compared by Rs. 5,71,811 in 1885-86.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Agent, Governor General, and Chief Commissioner, Rajputana, for information and guidance.

Also that a copy of the Resolution and of the Report be forwarded to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department, for information.

Also that a copy of the Resolution and of the Report be forwarded to the Revenue and Agricultural Department, and to the Department of Finance and Commerce, for information.

Also that the Resolution with the statement of general financial results compiled by the Examiner of Public Works Accounts, be published in the Supplement to the *Gazette of India*.

Ordered further, that a copy of this Resolution and of the Report be forwarded to Her Majesty's Secretary of State for India for information.

R. HOME, *Colonel, R.E.*,
Depy. Secy. to the Govt. of India.

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1886-87.

No. 1.—General Abstract of Financial Results showing the estimated Cost of Construction of Irrigation Works, the Capital Outlay thereon, the Revenue derived therefrom, and the Working Expenses.

XXX.—AND 43—MINOR WORKS AND NAVIGATION.

NAME OF PROJECT.	ESTIMATED COST OF CONSTRUCTION.		CAPITAL OUTLAY.						REVENUE DURING 1886-87.						WORKING EXPENSES DURING 1886-87.						NET RESULT (DIFFERENCE BETWEEN REVENUE AND WORKING EXPENSES).		
			DURING 1886-87.		TOTAL TO END OF 1886-87.		ACTUAL TRANSACTIONS OF THE YEAR.		ADJUSTMENTS ON ACCOUNT OF PREVIOUS YEAR.		ACTUAL TRANSACTIONS OF THE YEAR.		ADJUSTMENTS ON ACCOUNT OF PREVIOUS YEARS.		TOTAL.		EXCESS REVENUE (SURPLUS).		EXCESS EXPENDITURE (DEFICIT).		RATE PER CENT.		
	Direct charges.	Indirect charges.	Actual transactions of the year.	Adjustments on account of previous years.		Direct charges.	Indirect charges.	TOTAL.	Water-rates, &c.	Collected with land revenue.	TOTAL.	Direct charges.	Indirect charges.	TOTAL.	Direct charges.	Indirect charges.	TOTAL.	EXCESS REVENUE (SURPLUS).	EXCESS EXPENDITURE (DEFICIT).				
				TOTAL.	TOTAL.															TOTAL.	TOTAL.	TOTAL.	TOTAL.
Tanks in Ajmere Sub-Collectorate	Rs. 8,99,887	Rs. 23,296	9,23,183	—2,547	—2,547	8,50,417	28,112	8,78,529	6,888	49,480	56,360	115	3,304	3,304	115	56,475	14,536	522	15,058	—44,929	—29,171	85,646	9.75
Tanks in Beawar Sub-Collectorate	(a) Rs. 6,36,909	Rs. 3,637	6,40,746	...	...	5,97,273	34,395	6,31,668	6,854	36,647	43,501	...	3,304	3,304	...	46,805	11,863	470	12,333	—29,780	—29,780	64,253	10.17
Tanks in Todgarh Sub-Collectorate	(b) Rs. 1,35,359	Rs. 1,392	1,36,751	...	...	1,33,653	2,496	1,36,144	1,229	22,521	23,750	...	586	58	...	24,366	4,895	171	5,066	—22,244	—17,178	41,544	30.52
TOTAL	(a) Rs. 16,72,155	Rs. 28,325	17,00,680	—2,547	—2,547	15,81,348	64,997	16,46,341	14,993	1,08,648	1,23,641	115	3,890	4,005	...	1,27,646	31,294	1,163	32,457	(c) —96,253	—63,796	1,91,442	11.63

(a) The amounts adjusted from "Revenue" on account of outlay in former years on extensions and improvements and surveys, have been treated as the estimated cost under their respective Sub-Collectorates.
 (b) and (c) include Rs. 8,373 and Rs. 200, respectively, on account of collection and share of District Revenue Establishment charges in the Civil Department.

MOUNT ABU,

WILLIAM GOODENOUGH BAYLY.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the Week ending 28th Dec. 1887.

As was the case last week the principal meteorological feature has been the general steadiness of the various elements. A large area of high readings, with its apex over the Punjab, has existed over the greater part of Northern India. From this area pressure has decreased, slowly over the more central parts of the country and quickly over the Peninsula, and reached its lowest point in the neighbourhood of Ceylon. This distribution, with slight variations in the relations between the high and low pressure areas, produced by local oscillations alternately in the north and in the south, has been constant throughout the week, the greatest range being on the 25th when the difference between the north and south amounted to 0·43. South-easterly winds have at times appeared at some stations in the north-west, but as a rule the wind circulation has been normal, north-westerly winds prevailing down the Gangetic plain, northerly winds over Bengal, north-easterly winds over Assam and Burma, and easterly (N. E. and S. E.) winds over the Peninsula. In Ceylon from the 24th to the 26th the wind was blowing strongly.

The rainfall of the week has nearly all fallen in the south. On every day of the week except the 24th, rain generally in small amounts fell at several of the stations in the Carnatic and at some in Malabar. On the 22nd slight snow fell at Murree, and a few drops of rain at Peshawar; on the 23rd slight showers occurred at Ajmere, Sialkote and Rawalpindi, and a snow storm at Murree, and on the 24th a hail storm was reported from Murree. It would appear then from these returns that the winter rains have commenced in the north-west, though up to the present the showers have been very slight and the rainfall since the 1st of November is deficient over the whole of Northern India.

The concluding table gives the total rainfall of the past week according to Provinces—

DIVISIONS	Number of Stations.	TOTAL RAINFALL.
Burma . . . . .	...	...
Bengal and Assam . . . . .	...	...
North-Western Provinces and Oudh . . . . .	...	...
Punjab	3	0·17
Hill stations	1	0·87
Ceylon	2	2·95
Malabar Coast	4	5·24
Bombay	2	0·13
Berars and Central Provinces	9	2·98
Guzerat and Central India	1	0·01
Sind—Rajputana	1	0·01
Madras	10	17·76

W. L. DALLAS,
for Meteorological Reporter to the Govt. of India.

Simla, 31st December 1887.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

WEEKLY REPORT ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS.

Madras.—*For week ending 31st December 1887.*—Rainfall up to date generally sufficient, except in parts of Madura and Salem. Agricultural operations progressing as usual. Crops slightly damaged here and there by rain, disease or insects. Pasture sufficient except in parts of Anantapur and Tinnevely. No material fluctuations in prices. General prospects favourable.

Bombay.—*For week ending 4th January 1888.*—More or less rain in most districts of the Presidency Proper and in Karachi. Standing crops injured by rain or cloudy weather in parts of Kaira, Surat, Nasik, Ahmednagar, Belgaum, Dharwar and Thana. Cotton crop in Wadwhan damaged to the extent of from 2 to 3 annas. Exotic cotton in Dharwar and *jowari*, linseed and cotton in Sholapur suffering from blight, and *jowari* and wheat in Bijapur from blight and adverse winds; standing crops otherwise good in the Presidency Proper and in Sind. Harvesting of early crops continues in Karachi, Hyderabad, Nasik, Poona, Sholapur, Belgaum and Dharwar, and sowing of late crops in Shikarpur, Hyderabad, Upper Sind Frontier and Ratnagiri. Probable outturn of opium crop in Baroda 16 annas in the rupee. Wheat prospects in Wadwhan improved. Agricultural stock in good condition.

Bengal.—*For week ending 3rd January 1888.*—Weather cloudy for the last few days, but no rain. Harvesting of winter rice is nearly over in some districts. The outturn of this crop is good in most parts of the Lower Provinces, but is below the average in Chota Nagpore and parts of the Burdwan, Patna and Orissa Divisions and in the Sonthal Pergunnahs district. *Rabi* and poppy crops are generally doing well, but rain is wanted in Behar and Chota Nagpore, and the prospects of *rabi* in Gya, Hazareebagh and Lohardugga are not favourable. Transplanting of spring rice is going on in Orissa and in Eastern Bengal. Sugarcane is being cut and pressed in some districts.

N.-W. Provinces and Oudh.—*For week ending 4th January 1888.*—The weather continues cold and fine. Slight rain fell in Jhansi and some northern districts, but more rain is generally needed. Irrigation is going on and the *rabi* crops are as yet in good condition. Sugarcane is being pressed. Poppy sowings are doing well. Supplies are reported generally sufficient, but prices are very high in many districts, especially in Moradabad and Jhansi where the dearth of food-grains is being much felt. The condition of cattle continues good.

Punjab.—*For week ending 4th January 1888.*—Some rain in a few of the south-east districts. Prices are still rising though stationary in some districts. *Rabi* sowings being completed. *Kharif* outturn below average. *Rabi* prospects good, but rain is urgently wanted throughout the province. No damage done to crops. Stock cattle are healthy. Scarcity of fodder in many districts. Poppy sowings completed.

Central Provinces.—*For week ending 4th January 1888.*—Reports received from Nagpur and Sambalpur only. Weather cloudy and rainy and is injurious to minor winter crops and linseed, but good for wheat.

Burma.—*For week ending 31st December 1887.*—The rice harvest is well forward. The weather has been most favourable for reaping and threshing. The condition of agricultural stock is good. In Lower Burma the estimate of the paddy crop remains as before, except in Shwegyin district where on the total cultivated area of 100,000 acres, the estimate is reduced from 15 annas to 13 annas. In Upper Burma the crop estimates remain as before. In Lower Burma the price of paddy fell in Thongwa and Tharrawaddy as the new paddy came into the market and rose in Thayetmyo and Shwegyin, probably owing to unfavourable crop reports in those districts. In Upper Burma the price of paddy has fallen in Yamethen; elsewhere there is no change.

Assam.—*For week ending 4th January 1888.*—Weather cold and dry. Foggy in the Assam Valley. No rain. Reaping of winter rice nearly finished, outturn good. Prospects of standing crops good, except mustard which is suffering from want of rain. Pressing of sugarcane progressing. No crops on the ground in Hill districts. Tea season over.

Mysore and Coorg.—*For week ending 4th January 1888.*—Rainfall slight and general. Standing crops in good condition, except in parts of the Bangalore, Tumkur and Kadur districts where they are slightly damaged by insects. Sowing operations continue in parts of two districts and harvesting of crops is nearly over throughout the State. Outturn of crops 8 to 12 annas in the rupee in Bangalore district, 12 annas in Chittaldroog district and elsewhere fair. Condition of stock cattle good.

In Coorg there was slight rain during the week. Standing crops in good condition. Rice being harvested. Prices stationary.

Berar and Hyderabad.—*For week ending 4th January 1888.*—There has been slight rain in Berar during the week. Weather cold and cloudy. Picking of cotton and cutting of *jowari* continue, outturn of which is expected to be 12 annas. Young *rabi* crops in good condition.

Agricultural prospects in Hyderabad continue good. No rain.

Central India.—*For week ending 4th January 1888.*—Rain has fallen slightly throughout the Agency. Except in Baghelkhand, rainfall sufficient. Agricultural operations completed in Gwalior, Goona and Bhopawur, elsewhere in progress. State of standing crops, agricultural stock, pasturage, and fodder, good. Prospects and probable outturn of crops fair, except in Western Malwa where it is below the average. Prices of food-grains steady in Gwalior, elsewhere rising or high. Condition of opium crops fair.

Rajputana.—*For week ending 4th January 1888.*—Rainfall general but slight. Agricultural operations satisfactory. Standing crops in good condition. Harvests average. Agricultural stock good generally. Pasturage or fodder pretty sufficient. Prices steady but high in some States.

E. C. BUCK,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 2. } CALCUTTA, SATURDAY, JANUARY 14, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—

Nothing for Publication.

PART V.—Bills introduced into the Council of His Excellency the Governor-General for making Laws and Regulations, or published under Rule 22 or Rule 25:—

Nothing for Publication.

PART VI.—Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations:—

Nothing for Publication.

SUPPLEMENT No. 2.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 10th January, 1888.

No. 2.—The unexpired portion, *vis.*, one day, of the privilege leave of absence for three months granted to Mr. S. Harvey James, C.S., Secretary to the Government of India in the Legislative Department, in Notification No. 27, dated the 23rd September, 1887, is hereby cancelled.

J. M. MACPHERSON,

Deputy Secretary to the Government of India.

No. 18.—The services of Mr. W. Teunon, Officiating Joint Magistrate and Deputy Collector in Bengal, are placed at the disposal of the Chief Commissioner of Assam.

The 13th January, 1888.

No. 24.—Mr. F. W. J. Rees is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 31st December, 1887.

ECCLESIASTICAL.

The 10th January, 1888.

No. 5.—The Right Reverend the Lord Bishop of Calcutta has appointed Mr. C. H. Reily, Barrister-at-Law, to be Registrar of the Diocese and Archdeaconry of Calcutta, with effect from the 6th December, 1887.

No. 7.—The Reverend W. MacCarthy, Senior Chaplain on the Bengal Establishment, is appointed Chaplain of Mhow in Central India, with effect from such date as he assumed charge of his duties at that station.

The 13th January, 1888.

No. 11.—**APPOINTMENT.**—The services of the Reverend J. F. W. Gompertz are placed at the disposal of the Government of Bengal, with effect from the 4th instant.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 11th January, 1888.

No. 3.—The services of Lieutenant F. J. B. Priestley, 3rd Punjab Cavalry, Assistant Commissioner, Burma, are replaced at the disposal of the Military Department.

No. 17.—The services of Mr. B. G. Geidt, Assistant Commissioner, Assam, are replaced at the disposal of the Government of Bengal.

No. 14.—The Reverend A. H. Etty, Chaplain of Benares, is appointed Chaplain of Mhow, in Central India, with effect from the 29th December, 1887.

The services of the Reverend W. MacCarthy, Chaplain of Mhow, are placed at the disposal of the Government of the North-Western Provinces and Oudh.

EDUCATION.

The 13th January, 1888.

No. 15.—The Governor-General in Council is pleased to appoint the undermentioned gentlemen to be Fellows of the University of Calcutta:—

J. Wood-Mason, Esq.
Surgeon-Major A. Crombie, M.D.
J. H. Gilliland, Esq., B.A.
Babu Durga Mohan Das.
W. H. Jobbins, Esq.
Babu Hara Prasad Sastri, M.A.
Maulvi Ahmad.
Babu Umesh Chundra Dutt, B.A.
Babu Rajani Nath Roy, M.A.

PATENTS.

The 11th January, 1888.

No. 99.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 102 of 1887.—Kally Sunker Dass, of No. 15, Kasariparah Road, Bhowanipore, in the Suburbs of the Town of Calcutta, for improvement in carriages.

No. 107 of 1887.—Russick Lall Bose, of 52, Bhowanechurn Dutt's Lane, Sankee Bunga, Calcutta, for improved Indian Stoves or Choolas.

No. 183 of 1887.—The Roburite Explosives Company Limited, of No. 59, Old Broad Street in the City of London, and Kingdom of England, for improvements in the manufacture of explosives.

No. 190 of 1887.—Thomas Cooper John Thomas, Engineer of Pinsbury Park, in the County of Middlesex, England, for improvements in gas lamps.

No. 208 of 1887.—Charles Ewing, Civil Engineer, of Barrackpore, near Calcutta, for machinery to be used with manual, steam, gas, water, falling weights, or any other available power for pulling punkahs, but which may also be used for any other purpose requiring power to be applied in a similar manner.

No. 226 of 1887.—John Henry Brown, Engineer, of New York City, New York, for improvement in process and apparatus for disintegrating fibrous materials.

No. 235 of 1887.—George Jones Atkins, of Tottenham, in the County of Middlesex, England, Electrician, for new or improved means and apparatus for the separation of gold and other metals from their ores.

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Calcutta, the 13th January, 1888.

No. 65—14-6 G.—Mr. W. R. Lawrence, C.S., Under-Secretary to the Government of India in the Revenue and Agricultural Department, is granted leave for 2 months and 23 days, with effect from the 20th instant.

Mr. W. C. Macpherson, C.S., Under-Secretary to the Government of Bengal, is appointed to officiate as Under-Secretary in the Revenue and Agricultural Department, during the absence of Mr. W. R. Lawrence.

FORESTS.

The 9th January, 1888.

No. 15 F.—Mr. P. J. Carter, Deputy Conservator of Forests of the 2nd grade in the Andamans, is granted furlough for one year, under Section 50 of the Civil Leave Code, together with the usual subsidiary leave, with effect from the date on which he may avail himself of it.

The 13th January, 1888.

No. 58 F.—ERRATUM.—In the Notification of this Department, No. 1196 F., dated the 22nd ultimo, notifying certain arrangements consequent on the return from privilege leave of Mr. Popert, Conservator of Forests, Pegu Circle, Burma, for "with effect from the 21st November, 1887, and until further orders," read "with effect from the 17th November, 1887, and until further orders."

No. 63 F.—In supersession of the Notification of this Department, No. 1214 F., dated the 23rd ultimo, it is hereby notified that, consequent on the grant of one year's furlough to Mr. W. R. J. Brereton, Deputy Conservator of Forests, 1st grade, North-Western Provinces and Oudh, with effect from the 6th November, 1887, Mr. A. E. Wild, Deputy Conservator, 2nd grade, Punjab, officiated in the 1st grade from the 6th to the 16th November, 1887, reverting to his substantive appointment on the 17th idem; that Mr J. C. McDonell, Deputy Conservator, 2nd grade, Punjab, officiated in the 1st grade from the 17th to the 25th November, 1887, being confirmed in that grade on the 26th idem, *vice* Lieutenant-Colonel Stenhouse (*vide* Notification No. 1212 F., dated the 23rd ultimo); and that Mr. Wild has been re-appointed to officiate in the 1st grade of Deputy Conservators from the 26th November, 1887, and until further orders.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 11th January, 1888.

No. 50-G.—With reference to Foreign Department Notification, No. 1048-G., dated the 10th June, 1887, Mr. C. Votter, Acting Consul for Germany at Rangoon, has resumed charge of his office.

The 12th January, 1888.

No. 61-G.—Mr. L. W. King, C.S., Officiating Political Agent of the 3rd Class, is posted as First Assistant to the Governor-General's Agent in Central India, with effect from the date of joining.

No. 63-G.—With reference to Foreign Department Notification, No. 732-G., dated the 28th April, 1887, the Governor-General in Council is pleased to recognize the appointment of Mr. L. Ward as Acting Consular Agent for Italy at Bassein, *vice* Mr. A. Wingate, and during the absence of Mr. H. Williams.

No. 66-G.—With reference to the Notifications of the Government of India in the Foreign Department, Nos. 286-I. and 287-I., dated the 23rd January, 1884, the Governor-General in Council is pleased to appoint Lieutenant W. C. R. Stratton to be the Magistrate of Abu, with effect from the 2nd January, 1888, *vice* Captain M. J. Meade.

No. 73-E.—Munshi Khub Chand, Sharishtadar in the office of the Political Agent of Thal Chotiali, is appointed to be Munsif of Sibi, substantive *pro tempore*, *vice* Lala Udho Dass, and with effect from the 4th February, 1887.

This cancels that portion of the Foreign Department's Notification No. 1373-E., dated the 4th July, 1887, which appointed Munshi Khub Chand to officiate as Munsif of Sibi.

The 13th January, 1888.

No. 85-E.—In supersession of the Notification of the Government of India in the Foreign Department, No. 679-F., dated the 28th April, 1885, the following revised rules,* for observ-

* Note.—Copies of these rules can be obtained from the Resident in Kashmir.

ance by all Europeans, Americans and Australians, who are now, or may be, hereafter, in the territory of His Highness the Maharaja of Jammu and Kashmir, which have been drawn up with the consent of His Highness the Maharaja, and have received the sanction of the Governor-General in Council, are published for information:—

I. (1) Military or civil officers of the British Government may at any time, and without passes, visit and reside in the territories of His Highness the Maharaja of Jammu and Kashmir, subject to such limit† in number as the Government of India, with the concurrence of His Highness the Maharaja, may prescribe, and subject also, in the case of military officers, to the military regulations or orders for the time being in force.

(2) Other Europeans, Americans or Australians, wishing to visit or reside in the said territories, require passes, which may be granted (in the Form A annexed) by the Resident in Kashmir.

II. Information as to the usual routes for entering and leaving Kashmir may be obtained from the Resident. The route *via* Jammu and Banihal is private, and may not be used except with the special permission of His Highness the Maharaja obtained through the Resident.

III. Persons subject to these rules are not allowed to travel from Kashmir to Simla (or *vice versa*) across the hills, or to the plains (or *vice*

versa) *via* Kishtwar, Bhadarwar and Chamba, except with the special permission of His Highness the Maharaja obtained through the Resident.

IV. No requests should be preferred to the ordinary officials of His Highness the Maharaja, except in real emergencies. An officer of the Darbar is appointed by His Highness the Maharaja to attend to the wants of the European community at Srinagar, and application may be made to him for assistance in petty matters. All payments must be made at the rates demanded, which, if deemed exorbitant, can be reported to the Resident in Kashmir.

V. Complaints should be preferred, with statements of the circumstances, to the Resident in Kashmir.

VI. No present may be accepted from His Highness the Maharaja or his officers.

VII. Persons subject to these rules who may be desirous of paying their respects to His Highness the Maharaja can be introduced by the Resident on suitable occasions; and all arrangements for official visits to Jammu or Srinagar should be made through the Resident.

VIII. The customs and regulations of His Highness the Maharaja's country should be carefully observed by persons subject to these rules and by their servants.

IX. When attending evening entertainments given by His Highness the Maharaja, military officers should wear, subject to the military regulations or orders for the time being in force, either uniform or evening dress; and other visitors or residents should wear evening dress.

X. The Resident may from time to time, with the concurrence of His Highness the Maharaja, prescribe limits of travel beyond which no one will be allowed to go unless supplied with a special pass obtained from the Resident.

XI. Rules may from time to time be made by the Resident, with the concurrence of His Highness the Maharaja, regarding the routes for entering, leaving, and travelling in Kashmir, the rates to be paid for coolies, transport, supplies and other minor matters.

XII. The Resident in Kashmir is authorised to require any person subject to these rules, who breaks any of them, to leave the territories of His Highness the Maharaja of Jammu and Kashmir. If any such requisition on the part of the Resident is not at once complied with, the matter will be reported by him for the orders of the Governor-General in Council.

A

Pass No. of 188 .

of is permitted to travel } in the ter-
or reside }

ritories of His Highness the Maharaja of Jammu and Kashmir from the to the 31st December, 188 , subject to the conditions noted on the back of this pass.

This pass may be cancelled or withdrawn at any time, and it requires renewal at the end of the period for which it is current.

(Sd.)

Resident in Kashmir.

CONDITIONS.

I agree to conform to the rules prescribed by the Government of India for observance by Europeans, Americans and Australians in the territories of His Highness the Maharaja of Jammu and Kashmir. I will return this pass to the office of the Resident in Kashmir at the end of the period for which it is current.

(Sd.)

No. 171-I.—Whereas His Highness the Maharaja of Dhar (Dhar being a Native State within the meaning of the Native Coinage Act, 1876) has asked the Government of India to have copper coins of the denominations current in British India made under the said Act at the mints of the Government of India for the Dhar State, to the aggregate nominal value of (Rs. 22,756-2) twenty-two thousand seven hundred and fifty-six rupees and two annas, such being the amount estimated as requisite for circulation in the said State: And whereas the said coins have been made, and are identical in weight with the coins of the Government of India of the same metal, and the devices upon their obverse and reverse, which differ from the devices on coins now made or issued by the said State, have been approved by the Governor-General in Council, and upon each of such coins its value in money of the Government of India is inscribed in the English language: And whereas the said Maharaja has undertaken, for himself and his successors, to take back at its nominal value all coins so made which may accumulate in British treasuries: And whereas the said Maharaja has undertaken for himself and his successors to abstain during a term of thirty years from the date of this notification from coining in his own mint any copper coins, and has also undertaken for himself and his successors that no coins resembling coins for the time being a legal tender in British India, shall, after the expiration of the said term of thirty years, be struck under the authority of himself or his successors, or with his or their permission, at any place within or without his or their jurisdiction: And whereas the said Maharaja has formally declared that a tender of payment of money if made in the copper coins of the Government of India shall, in the territories subject to His Highness, be a legal tender in cases in which payment made in such coins would, under the law for the time being in force, be a legal tender in British India: And whereas the said Maharaja has agreed, for himself and his successors, that the law and rules for the time being in force respecting the cutting and breaking of coin of the Government of India reduced in weight by reasonable wearing or otherwise, or counterfeit, or called in by proclamation, shall apply to the coins made for the said State under the said Act, and that the said State will defray the cost of cutting and breaking them: And whereas the said Maharaja has also agreed for himself and his successors not to issue the said coins below their nominal value, and not to allow any discount or other advantage to any person in order to bring them into circulation: And whereas the said Maharaja has also agreed for himself and his successors that, if at any time the Government of India calls in its coinage of copper of any or of all denominations, His Highness or his successors will, if so requested by the Government of India, call in, at his or their own expense, all or any denominations of the said copper coins coined for him:—

The Governor-General in Council in consideration of the premises, and in exercise of the power conferred on him by Section 3 of the Native Coinage Act, IX of 1876, is pleased to

declare that a tender of payment of money if made in the said copper coins made under the said Act for the said State of Dhar, shall, subject to the provisions of Section 14 of the Indian Coinage Act, XXIII of 1870, be a legal tender in British India.

No. 175-I.—The Governor-General in Council is pleased to extend Bombay Act No. III of 1887 (the Bombay Boiler Inspection Act, 1887) to the Hyderabad Assigned Districts, subject to the following modifications, namely:—

- (1) In section 1, paragraph 2, *omit* the words from "in the city" in the first line to "shall deem fit" at the end of the paragraph.
- (2) *Omit* sections 2, 30, and 33
- (3) For the words "the Governor in Council" and "Government" wherever those words occur in the Act *read* "the Resident at Hyderabad," and for the word "Collector" wherever it occurs *read* "Deputy Commissioner."
- (4) In section 7, *omit* the words from "if such boiler" in paragraph 1, line 6, to "the owner shall" in line 2, paragraph 3.
- (5) In section 11, *omit* the words from "within four days" to "of Bombay and"—and for the words "its receipt, if the boiler be situated elsewhere," *substitute* the words "the receipt of the same."
- (6) In section 15, for the words "any Presidency Magistrate in the City of Bombay, or by the Collector elsewhere" and "Presidency Magistrate or Collector," *substitute* the words "the Deputy Commissioner" and "Deputy Commissioner" respectively.
- (7) In section 18, for the words "a Secretary to Government" at the end of the paragraph, *substitute* the words "the Secretary for Berar to the Resident."
- (8) In section 19, paragraph 1, the word "other" shall be omitted.
- (9) In section 28, *omit* the words from "in the city" to "elsewhere."
- (10) In the concluding paragraph of section 31, for the words "Bombay Government Gazette," *substitute* the words "Residency Orders."

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 12th January, 1888.

No. 173.—Mr. W. Donald, Deputy Accountant General, Madras, having been granted privilege leave for 2 months and 16 days, made over charge of his office on the afternoon of the 28th December, 1887, and availed himself of the leave from the 5th January, 1888.

Mr. H. A. Sim, M.C.S., having been appointed to officiate as Deputy Accountant General, Madras, *vice* Mr. W. Donald, received charge of the said appointment on the forenoon of the 5th January, 1888.

The 13th January, 1888.

No. 189.—The services of Surgeon F. C. Reeves are placed at the disposal of the Home Department, with effect from the date on which he may be relieved, by Surgeon-Major H. P. Yeld, of the appointment of Officiating Deputy Assay Master, Calcutta Mint.

CODES.

The 11th January, 1888.

No. 161.

CIVIL PENSION CODE.

*Page 104.**Section 18.**Rule 78.*

Insert the following as an "Exception" to this rule :—

"Exception.—The pensions of army pensioners who enlist into the Burma Military Police are held in abeyance during the time such pensioners continue to serve in that force.

The gratuities granted to discharged soldiers enlisting into the Burma Military Police need not be refunded."

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

EXEMPTIONS AND REDUCTIONS, &c.

The 6th January, 1888.

No. 93.—Whereas under the terms of Notification in the Department of Finance and Commerce, No. 3646, dated the 13th November, 1880, the Municipality of Rangoon has paid into the Government Treasury the sum of **Rs 11,500** as composition for the stamp-duty chargeable on a sum of **Rs 23,00,000** which the said Municipality was authorised to borrow on the issue of the under-mentioned debentures dated the 20th July, 1887 :—

Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.
		1891.			1892.			1894.
1	5,000	July 20	48	1,000	July 20	93	5,000	July 20
2	5,000	" 20	49	1,000	" 20	94	5,000	" 20
3	5,000	" 20	50	1,000	" 20	95	5,000	" 20
4	5,000	" 20	51	1,000	" 20	96	1,000	" 20
5	5,000	" 20	52	500	" 20	97	1,000	" 20
6	5,000	" 20	53	500	" 20	98	1,000	" 20
7	5,000	" 20	54	500	" 20	99	1,000	" 20
8	5,000	" 20	55	500	" 20	100	1,000	" 20
9	1,000	" 20	56	500	" 20	101	1,000	" 20
10	1,000	" 20	57	500	" 20	102	1,000	" 20
11	1,000	" 20	58	500	" 20	103	1,000	" 20
12	1,000	" 20				104	1,000	" 20
13	1,000	" 20			1893.	105	1,000	" 20
14	1,000	" 20	59	5,000	July 20	106	1,000	" 20
15	1,000	" 20	60	5,000	" 20	107	1,000	" 20
16	1,000	" 20	61	5,000	" 20	108	1,000	" 20
17	1,000	" 20	62	5,000	" 20	109	1,000	" 20
18	1,000	" 20	63	5,000	" 20	110	500	" 20
19	1,000	" 20	64	5,000	" 20	111	500	" 20
20	1,000	" 20	65	5,000	" 20	112	500	" 20
21	1,000	" 20	66	5,000	" 20	113	500	" 20
22	1,000	" 20	67	1,000	" 20	114	500	" 20
23	500	" 20	68	1,000	" 20	115	500	" 20
24	500	" 20	69	1,000	" 20	116	500	" 20
25	500	" 20	70	1,000	" 20			1895.
26	500	" 20	71	1,000	" 20			July 20
27	500	" 20	72	1,000	" 20	117	5,000	" 20
28	500	" 20	73	1,000	" 20	118	5,000	" 20
29	500	" 20	74	1,000	" 20	119	5,000	" 20
			75	1,000	" 20	120	5,000	" 20
		1892.	76	1,000	" 20	121	5,000	" 20
30	5,000	July 20	77	1,000	" 20	122	5,000	" 20
31	5,000	" 20	78	1,000	" 20	123	5,000	" 20
32	5,000	" 20	79	1,000	" 20	124	5,000	" 20
33	5,000	" 20	80	1,000	" 20	125	1,000	" 20
34	5,000	" 20	81	500	" 20	126	1,000	" 20
35	5,000	" 20	82	500	" 20	127	1,000	" 20
36	5,000	" 20	83	500	" 20	128	1,000	" 20
37	5,000	" 20	84	500	" 20	129	1,000	" 20
38	1,000	" 20	85	500	" 20	130	1,000	" 20
39	1,000	" 20	86	500	" 20	131	1,000	" 20
40	1,000	" 20	87	500	" 20	132	1,000	" 20
41	1,000	" 20				133	1,000	" 20
42	1,000	" 20			1894.	134	1,000	" 20
43	1,000	" 20	88	5,000	July 20	135	1,000	" 20
44	1,000	" 20	89	5,000	" 20	136	1,000	" 20
45	1,000	" 20	90	5,000	" 20	137	1,000	" 20
46	1,000	" 20	91	5,000	" 20	138	1,000	" 20
47	1,000	" 20	92	5,000	" 20	139	500	" 20

Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.
		1895.			1898.			1900.
140	500	July 20	204	5,000	July 20	268	5,000	July 20
141	500	" 20	205	5,000	" 20	269	5,000	" 20
142	500	" 20	206	5,000	" 20	270	1,000	" 20
143	500	" 20	207	5,000	" 20	271	1,000	" 20
144	500	" 20	208	5,000	" 20	272	1,000	" 20
145	500	" 20	209	5,000	" 20	273	1,000	" 20
			210	5,000	" 20	274	1,000	" 20
		1896.	211	5,000	" 20	275	1,000	" 20
146	5,000	July 20	212	1,000	" 20	276	1,000	" 20
147	5,000	" 20	213	1,000	" 20	277	1,000	" 20
148	5,000	" 20	214	1,000	" 20	278	1,000	" 20
149	5,000	" 20	215	1,000	" 20	279	1,000	" 20
150	5,000	" 20	216	1,000	" 20	280	1,000	" 20
151	5,000	" 20	217	1,000	" 20	281	1,000	" 20
152	5,000	" 20	218	1,000	" 20	282	1,000	" 20
153	5,000	" 20	219	1,000	" 20	283	1,000	" 20
154	1,000	" 20	220	1,000	" 20	284	500	" 20
155	1,000	" 20	221	1,000	" 20	285	500	" 20
156	1,000	" 20	222	1,000	" 20	286	500	" 20
157	1,000	" 20	223	1,000	" 20	287	500	" 20
158	1,000	" 20	224	1,000	" 20	288	500	" 20
159	1,000	" 20	225	1,000	" 20	289	500	" 20
160	1,000	" 20	226	500	" 20	290	500	" 20
161	1,000	" 20	227	500	" 20			
162	1,000	" 20	228	500	" 20			1901.
163	1,000	" 20	229	500	" 20	291	5,000	July 20
164	1,000	" 20	230	500	" 20	292	5,000	" 22
165	1,000	" 20	231	500	" 20	293	5,000	" 20
166	1,000	" 20	232	500	" 20	294	5,000	" 20
167	1,000	" 20				295	5,000	" 20
168	500	" 20			1899.	296	5,000	" 20
169	500	" 20	233	5,000	July 20	297	5,000	" 20
170	500	" 20	234	5,000	" 20	298	5,000	" 20
171	500	" 20	235	5,000	" 20	299	1,000	" 20
172	500	" 20	236	5,000	" 20	300	1,000	" 20
173	500	" 20	237	5,000	" 20	301	1,000	" 20
174	500	" 20	238	5,000	" 20	302	1,000	" 20
			239	5,000	" 20	303	1,000	" 20
		1897.	240	5,000	" 20	304	1,000	" 20
175	5,000	July 20	241	1,000	" 20	305	1,000	" 20
176	5,000	" 20	242	1,000	" 20	306	1,000	" 20
177	5,000	" 20	243	1,000	" 20	307	1,000	" 20
178	5,000	" 20	244	1,000	" 20	308	1,000	" 20
179	5,000	" 20	245	1,000	" 20	309	1,000	" 20
180	5,000	" 20	246	1,000	" 20	310	1,000	" 20
181	5,000	" 20	247	1,000	" 20	311	1,000	" 20
182	5,000	" 20	248	1,000	" 20	312	1,000	" 20
183	1,000	" 20	249	1,000	" 20	313	500	" 20
184	1,000	" 20	250	1,000	" 20	314	500	" 20
185	1,000	" 20	251	1,000	" 20	315	500	" 20
186	1,000	" 20	252	1,000	" 20	316	500	" 20
187	1,000	" 20	253	1,000	" 20	317	500	" 20
188	1,000	" 20	254	1,000	" 20	318	500	" 20
189	1,000	" 20	255	500	" 20	319	500	" 20
190	1,000	" 20	256	500	" 20			
191	1,000	" 20	257	500	" 20			1902.
192	1,000	" 20	258	500	" 20	320	5,000	July 20
193	1,000	" 20	259	500	" 20	321	5,000	" 20
194	1,000	" 20	260	500	" 20	322	5,000	" 20
195	1,000	" 20	261	500	" 20	323	5,000	" 20
196	1,000	" 20				324	5,000	" 20
197	500	" 20			1900.	325	5,000	" 20
198	500	" 20	262	5,000	July 20	326	5,000	" 20
199	500	" 20	263	5,000	" 20	327	5,000	" 20
200	500	" 20	264	5,000	" 20	328	1,000	" 20
201	500	" 20	265	5,000	" 20	329	1,000	" 20
202	500	" 20	266	5,000	" 20	330	1,000	" 20
203	500	" 20	267	5,000	" 20	331	1,000	" 20

Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.
		1902			1904			1906
332	1,000	July 20	397	1,000	July 20	462	500	July 20
333	1,000	" 20	398	1,000	" 20	463	500	" 20
334	1,000	" 20	399	1,000	" 20	464	500	" 20
335	1,000	" 20	400	500	" 20			
336	1,000	" 20	401	500	" 20			1907
337	1,000	" 20	402	500	" 20	465	5,000	July 20
338	1,000	" 20	403	500	" 20	466	5,000	" 20
339	1,000	" 20	404	500	" 20	467	5,000	" 20
340	1,000	" 20	405	500	" 20	468	5,000	" 20
341	1,000	" 20	406	500	" 20	469	5,000	" 20
342	500	" 20				470	5,000	" 20
343	500	" 20			1905	471	5,000	" 20
344	500	" 20	407	5,000	July 20	472	5,000	" 20
345	500	" 20	408	5,000	" 20	473	1,000	" 20
346	500	" 20	409	5,000	" 20	474	1,000	" 20
347	500	" 20	410	5,000	" 20	475	1,000	" 20
348	500	" 20	411	5,000	" 20	476	1,000	" 20
		1903	412	5,000	" 20	477	1,000	" 20
349	5,000	July 20	413	5,000	" 20	478	1,000	" 20
350	5,000	" 20	414	5,000	" 20	479	1,000	" 20
351	5,000	" 20	415	1,000	" 20	480	1,000	" 20
352	5,000	" 20	416	1,000	" 20	481	1,000	" 20
353	5,000	" 20	417	1,000	" 20	482	1,000	" 20
354	5,000	" 20	418	1,000	" 20	483	1,000	" 20
355	5,000	" 20	419	1,000	" 20	484	1,000	" 20
356	5,000	" 20	420	1,000	" 20	485	1,000	" 20
357	1,000	" 20	421	1,000	" 20	486	1,000	" 20
358	1,000	" 20	422	1,000	" 20	487	500	" 20
359	1,000	" 20	423	1,000	" 20	488	500	" 20
360	1,000	" 20	424	1,000	" 20	489	500	" 20
361	1,000	" 20	425	1,000	" 20	490	500	" 20
362	1,000	" 20	426	1,000	" 20	491	500	" 20
363	1,000	" 20	427	1,000	" 20	492	500	" 20
364	1,000	" 20	428	1,000	" 20	493	500	" 20
365	1,000	" 20	429	500	" 20			1908
366	1,000	" 20	430	500	" 20	494	5,000	July 20
367	1,000	" 20	431	500	" 20	495	5,000	" 20
368	1,000	" 20	432	500	" 20	496	5,000	" 20
369	1,000	" 20	433	500	" 20	497	5,000	" 20
370	1,000	" 20	434	500	" 20	498	5,000	" 20
371	500	" 20	435	500	" 20	499	5,000	" 20
372	500	" 20			1906	500	5,000	" 20
373	500	" 20	436	5,000	July 20	501	5,000	" 20
374	500	" 20	437	5,000	" 20	502	1,000	" 20
375	500	" 20	438	5,000	" 20	503	1,000	" 20
376	500	" 20	439	5,000	" 20	504	1,000	" 20
377	500	" 20	440	5,000	" 20	505	1,000	" 20
		1904	441	5,000	" 20	506	1,000	" 20
378	5,000	July 20	442	5,000	" 20	507	1,000	" 20
379	5,000	" 20	443	5,000	" 20	508	1,000	" 20
380	5,000	" 20	444	1,000	" 20	509	1,000	" 20
381	5,000	" 20	445	1,000	" 20	510	1,000	" 20
382	5,000	" 20	446	1,000	" 20	511	1,000	" 20
383	5,000	" 20	447	1,000	" 20	512	1,000	" 20
384	5,000	" 20	448	1,000	" 20	513	1,000	" 20
385	5,000	" 20	449	1,000	" 20	514	1,000	" 20
386	1,000	" 20	450	1,000	" 20	515	1,000	" 20
387	1,000	" 20	451	1,000	" 20	516	500	" 20
388	1,000	" 20	452	1,000	" 20	517	500	" 20
389	1,000	" 20	453	1,000	" 20	518	500	" 20
390	1,000	" 20	454	1,000	" 20	519	500	" 20
391	1,000	" 20	455	1,000	" 20	520	500	" 20
392	1,000	" 20	456	1,000	" 20	521	500	" 20
393	1,000	" 20	457	1,000	" 20	522	500	" 20
394	1,000	" 20	458	500	" 20			1909
395	1,000	" 20	459	500	" 20	523	5,000	July 20
396	1,000	" 20	460	500	" 20	524	5,000	" 20
			461	500	" 20			

Debenture Number.	Amount.	When due.	Debenture Number.	Amount.*	When due.	Debenture Number.	Amount.	When due.
		1909			1911			1913
525	5,000	July 20	590	1,000	July 20	655	1,000	July 20
526	5,000	" 20	591	1,000	" 20	656	1,000	" 20
527	5,000	" 20	592	1,000	" 20	657	1,000	" 20
528	5,000	" 20	593	1,000	" 20	658	1,000	" 20
529	5,000	" 02	594	1,000	" 20	659	1,000	" 20
530	5,000	" 20	595	1,000	" 20	660	1,000	" 20
531	1,000	" 20	596	1,000	" 20	661	500	" 20
532	1,000	" 20	597	1,000	" 20	662	500	" 20
533	1,000	" 20	598	1,000	" 20	663	500	" 20
534	1,000	" 20	599	1,000	" 20	664	500	" 20
535	1,000	" 20	600	1,000	" 20	665	500	" 20
536	1,000	" 20	601	1,000	" 20	666	500	" 20
537	1,000	" 20	602	1,000	" 20	667	500	" 20
538	1,000	" 20	603	500	" 20			
539	1,000	" 20	604	500	" 20			
540	1,000	" 20	605	500	" 20	668	5,000	1914
541	1,000	" 20	606	500	" 20	669	5,000	July 20
542	1,000	" 20	607	500	" 20	670	5,000	" 20
543	1,000	" 20	608	500	" 20	671	5,000	" 20
544	1,000	" 20	609	500	" 20	672	5,000	" 20
545	500	" 20				673	5,000	" 20
546	500	" 20				674	5,000	" 20
547	500	" 20	610	5,000	1912	675	5,000	" 20
548	500	" 20	611	5,000	July 20	676	1,000	" 20
549	500	" 20	612	5,000	" 20	677	1,000	" 20
550	500	" 20	613	5,000	" 20	678	1,000	" 20
551	500	" 20	614	5,000	" 20	679	1,000	" 20
			615	5,000	" 20	680	1,000	" 20
			616	5,000	" 20	681	1,000	" 20
		1910	617	5,000	" 20	682	1,000	" 20
552	5,000	July 20	618	1,000	" 20	683	1,000	" 20
553	5,000	" 20	619	1,000	" 20	684	1,000	" 20
554	5,000	" 20	620	1,000	" 20	685	1,000	" 20
555	5,000	" 20	621	1,000	" 20	686	1,000	" 20
556	5,000	" 20	622	1,000	" 20	687	1,000	" 20
557	5,000	" 20	623	1,000	" 20	688	1,000	" 20
558	5,000	" 20	624	1,000	" 20	689	1,000	" 20
559	5,000	" 20	625	1,000	" 20	690	500	" 20
560	1,000	" 20	626	1,000	" 20	691	500	" 20
561	1,000	" 20	627	1,000	" 20	692	500	" 20
562	1,000	" 20	628	1,000	" 20	693	500	" 20
563	1,000	" 20	629	1,000	" 20	694	500	" 20
564	1,000	" 20	630	1,000	" 20	695	500	" 20
565	1,000	" 20	631	1,000	" 20	696	500	" 20
566	1,000	" 20	632	500	" 20			
567	1,000	" 20	633	500	" 20			
568	1,000	" 20	634	500	" 20	697	5,000	1915
569	1,000	" 20	635	500	" 20	698	5,000	July 20
570	1,000	" 20	636	500	" 20	699	5,000	" 20
571	1,000	" 20	637	500	" 20	700	5,000	" 20
572	1,000	" 20	638	500	" 20	701	5,000	" 20
573	1,000	" 20				702	5,000	" 20
574	500	" 20				703	5,000	" 20
575	500	" 20				704	5,000	" 20
576	500	" 20	639	5,000	1913	705	1,000	" 20
577	500	" 20	640	5,000	July 20	706	1,000	" 20
578	500	" 20	641	5,000	" 20	707	1,000	" 20
579	500	" 20	642	5,000	" 20	708	1,000	" 20
580	500	" 20	643	5,000	" 20	709	1,000	" 20
			644	5,000	" 20	710	1,000	" 20
			645	5,000	" 20	711	1,000	" 20
		1911	646	5,000	" 20	712	1,000	" 20
581	5,000	July 20	647	1,000	" 20	713	1,000	" 20
582	5,000	" 20	648	1,000	" 20	714	1,000	" 20
583	5,000	" 20	649	1,000	" 20	715	1,000	" 20
584	5,000	" 20	650	1,000	" 20	716	1,000	" 20
585	5,000	" 20	651	1,000	" 20	717	1,000	" 20
586	5,000	" 20	652	1,000	" 20	718	1,000	" 20
587	5,000	" 20	653	1,000	" 20	719	500	" 20
588	5,000	" 20	654	1,000	" 20			
589	1,000	" 20						

Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.
		1915.			1918.			1920.
720	500	July 20	784	5,000	July 20	848	5,000	July 20
721	500	" 20	785	5,000	" 20	849	5,000	" 20
722	500	" 20	786	5,000	" 20	850	1,000	" 20
723	500	" 20	787	5,000	" 20	851	1,000	" 20
724	500	" 20	788	5,000	" 20	852	1,000	" 20
725	500	" 20	789	5,000	" 20	853	1,000	" 20
		1916	790	5,000	" 20	854	1,000	" 20
726	5,000	July 20	791	5,000	" 20	855	1,000	" 20
727	5,000	" 20	792	1,000	" 20	856	1,000	" 20
728	5,000	" 20	793	1,000	" 20	857	1,000	" 20
729	5,000	" 20	794	1,000	" 20	858	1,000	" 20
730	5,000	" 20	795	1,000	" 20	859	1,000	" 20
731	5,000	" 20	796	1,000	" 20	860	1,000	" 20
732	5,000	" 20	797	1,000	" 20	861	1,000	" 20
733	5,000	" 20	798	1,000	" 20	862	1,000	" 20
734	1,000	" 20	799	1,000	" 20	863	1,000	" 20
735	1,000	" 20	800	1,000	" 20	864	500	" 20
736	1,000	" 20	801	1,000	" 20	865	500	" 20
737	1,000	" 20	802	1,000	" 20	866	500	" 20
738	1,000	" 20	803	1,000	" 20	867	500	" 20
739	1,000	" 20	804	1,000	" 20	868	500	" 20
740	1,000	" 20	805	1,000	" 20	869	500	" 20
741	1,000	" 20	806	500	" 20	870	500	" 20
742	1,000	" 20	807	500	" 20			1921.
743	1,000	" 20	808	500	" 20	871	5,000	July 20
744	1,000	" 20	809	500	" 20	872	5,000	" 20
745	1,000	" 20	810	500	" 20	873	5,000	" 20
746	1,000	" 20	811	500	" 20	874	5,000	" 20
747	1,000	" 20	812	500	" 20	875	5,000	" 20
748	500	" 20			1919.	876	5,000	" 20
749	500	" 20	813	5,000	July 20	877	5,000	" 20
750	500	" 20	814	5,000	" 20	878	5,000	" 20
751	500	" 20	815	5,000	" 20	879	1,000	" 20
752	500	" 20	816	5,000	" 20	880	1,000	" 20
753	500	" 20	817	5,000	" 20	881	1,000	" 20
754	500	" 20	818	5,000	" 20	882	1,000	" 20
		1917.	819	5,000	" 20	883	1,000	" 20
755	5,000	July 20	820	5,000	" 20	884	1,000	" 20
756	5,000	" 20	821	1,000	" 20	885	1,000	" 20
757	5,000	" 20	822	1,000	" 20	886	1,000	" 20
758	5,000	" 20	823	1,000	" 20	887	1,000	" 20
759	5,000	" 20	824	1,000	" 20	888	1,000	" 20
760	5,000	" 20	825	1,000	" 20	889	1,000	" 20
761	5,000	" 20	826	1,000	" 20	890	1,000	" 20
762	5,000	" 20	827	1,000	" 20	891	1,000	" 20
763	1,000	" 20	828	1,000	" 20	892	1,000	" 20
764	1,000	" 20	829	1,000	" 20	893	500	" 20
765	1,000	" 20	830	1,000	" 20	894	500	" 20
766	1,000	" 20	831	1,000	" 20	895	500	" 20
767	1,000	" 20	832	1,000	" 20	896	500	" 20
768	1,000	" 20	833	1,000	" 20	897	500	" 20
769	1,000	" 20	834	1,000	" 20	898	500	" 20
770	1,000	" 20	835	500	" 20	899	500	" 20
771	1,000	" 20	836	500	" 20			1922.
772	1,000	" 20	837	500	" 20	900	5,000	July 20
773	1,000	" 20	838	500	" 20	901	5,000	" 20
774	1,000	" 20	839	500	" 20	902	5,000	" 20
775	1,000	" 20	840	500	" 20	903	5,000	" 20
776	1,000	" 20	841	500	" 20	904	5,000	" 20
777	500	" 20			1920.	905	5,000	" 20
778	500	" 20	842	5,000	July 20	906	5,000	" 20
779	500	" 20	843	5,000	" 20	907	5,000	" 20
780	500	" 20	844	5,000	" 20	908	1,000	" 20
781	500	" 20	845	5,000	" 20	909	1,000	" 20
782	500	" 20	846	5,000	" 20	910	1,000	" 20
783	500	" 20	847	5,000	" 20	911	1,000	" 20

Debenture Number.	Amount.	When due.	Debenture Number.	Amount. *	When due.	Debenture Number.	Amount.	When due.
		1922.			1924.			1926.
912	1,000	July 20	977	1,000	July 20	1042	500	July 20
913	1,000	" 20	978	1,000	" 20	1043	500	" 20
914	1,000	" 20	979	1,000	" 20	1044	500	" 20
915	1,000	" 20	980	500	" 20			
916	1,000	" 20	981	500	" 20			1927.
917	1,000	" 20	982	500	" 20	1045	5,000	July 20
918	1,000	" 20	983	500	" 20	1046	5,000	" 20
919	1,000	" 20	984	500	" 20	1047	5,000	" 20
920	1,000	" 20	985	500	" 20	1048	5,000	" 20
921	1,000	" 20	986	500	" 20	1049	5,000	" 20
922	500	" 20				1050	5,000	" 20
923	500	" 20			1925.	1051	5,000	" 20
924	500	" 20	987	5,000	July 20	1052	5,000	" 20
925	500	" 20	988	5,000	" 20	1053	1,000	" 20
926	500	" 20	989	5,000	" 20	1054	1,000	" 20
927	500	" 20	990	5,000	" 20	1055	1,000	" 20
928	500	" 20	991	5,000	" 20	1056	1,000	" 20
		1923.	992	5,000	" 20	1057	1,000	" 20
929	5,000	July 20	993	5,000	" 20	1058	1,000	" 20
930	5,000	" 20	994	5,000	" 20	1059	1,000	" 20
931	5,000	" 20	995	1,000	" 20	1060	1,000	" 20
932	5,000	" 20	996	1,000	" 20	1061	1,000	" 20
933	5,000	" 20	997	1,000	" 20	1062	1,000	" 20
934	5,000	" 20	998	1,000	" 20	1063	1,000	" 20
935	5,000	" 20	999	1,000	" 20	1064	1,000	" 20
936	5,000	" 20	1000	1,000	" 20	1065	1,000	" 20
937	1,000	" 20	1001	1,000	" 20	1066	1,000	" 20
938	1,000	" 20	1002	1,000	" 20	1067	500	" 20
939	1,000	" 20	1003	1,000	" 20	1068	500	" 20
940	1,000	" 20	1004	1,000	" 20	1069	500	" 20
941	1,000	" 20	1005	1,000	" 20	1070	500	" 20
942	1,000	" 20	1006	1,000	" 20	1071	500	" 20
943	1,000	" 20	1007	1,000	" 20	1072	500	" 20
944	1,000	" 20	1008	1,000	" 20	1073	500	" 20
945	1,000	" 20	1009	500	" 20			1928.
946	1,000	" 20	1010	500	" 20	1074	5,000	July 20
947	1,000	" 20	1011	500	" 20	1075	5,000	" 20
948	1,000	" 20	1012	500	" 20	1076	5,000	" 20
949	1,000	" 20	1013	500	" 20	1077	5,000	" 20
950	1,000	" 20	1014	500	" 20	1078	5,000	" 20
951	500	" 20	1015	500	" 20	1079	5,000	" 20
952	500	" 20			1926.	1080	5,000	" 20
953	500	" 20	1016	5,000	July 20	1081	5,000	" 20
954	500	" 20	1017	5,000	" 20	1082	1,000	" 20
955	500	" 20	1018	5,000	" 20	1083	1,000	" 20
956	500	" 20	1019	5,000	" 20	1084	1,000	" 20
957	500	" 20	1020	5,000	" 20	1085	1,000	" 20
		1924.	1021	5,000	" 20	1086	1,000	" 20
958	5,000	July 20	1022	5,000	" 20	1087	1,000	" 20
959	5,000	" 20	1023	5,000	" 20	1088	1,000	" 20
960	5,000	" 20	1024	1,000	" 20	1089	1,000	" 20
961	5,000	" 20	1025	1,000	" 20	1090	1,000	" 20
962	5,000	" 20	1026	1,000	" 20	1091	1,000	" 20
963	5,000	" 20	1027	1,000	" 20	1092	1,000	" 20
964	5,000	" 20	1028	1,000	" 20	1093	1,000	" 20
965	5,000	" 20	1029	1,000	" 20	1094	1,000	" 20
966	1,000	" 20	1030	1,000	" 20	1095	1,000	" 20
967	1,000	" 20	1031	1,000	" 20	1096	500	" 20
968	1,000	" 20	1032	1,000	" 20	1097	500	" 20
969	1,000	" 20	1033	1,000	" 20	1098	500	" 20
970	1,000	" 20	1034	1,000	" 20	1099	500	" 20
971	1,000	" 20	1035	1,000	" 20	1100	500	" 20
972	1,000	" 20	1036	1,000	" 20	1101	500	" 20
973	1,000	" 20	1037	1,000	" 20	1102	500	" 20
974	1,000	" 20	1038	500	" 20			1929.
975	1,000	" 20	1039	500	" 20	1103	5,000	July 20
976	1,000	" 20	1040	500	" 20	1104	5,000	" 20
			1041	500	" 20			

Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.
		1929.			1929.			1930.
1105	5,000	July 20	1125	500	July 20	1142	1,000	July 20
1106	5,000	" 20	1126	500	" 20	1143	1,000	" 20
1107	5,000	" 20	1127	500	" 20	1144	1,000	" 20
1108	5,000	" 20	1128	500	" 20	1145	1,000	" 20
1109	5,000	" 20	1129	500	" 20	1146	1,000	" 20
1110	5,000	" 20	1130	500	" 20	1147	1,000	" 20
1111	1,000	" 20	1131	500	" 20	1148	1,000	" 20
1112	1,000	" 20				1149	1,000	" 20
1113	1,000	" 20				1150	1,000	" 20
1114	1,000	" 20	1132	5,000	July 20	1151	1,000	" 20
1115	1,000	" 20	1133	5,000	" 20	1152	1,000	" 20
1116	1,000	" 20	1134	5,000	" 20	1153	1,000	" 20
1117	1,000	" 20	1135	5,000	" 20	1154	500	" 20
1118	1,000	" 20	1136	5,000	" 20	1155	500	" 20
1119	1,000	" 20	1137	5,000	" 20	1156	500	" 20
1120	1,000	" 20	1138	5,000	" 20	1157	500	" 20
1121	1,000	" 20	1139	5,000	" 20	1158	500	" 20
1122	1,000	" 20	1140	1,000	" 20	1159	500	" 20
1123	1,000	" 20	1141	1,000	" 20	1160	500	" 20
1124	1,000	" 20						

it is hereby notified that, in exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council has exempted the above-mentioned debentures from any stamp duty with which they might otherwise be chargeable whether on issue, renewal, sub-division or consolidation.

PAPER CURRENCY.

The 13th January, 1888.

No. 199.—Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st December, 1887, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.

CIRCLES OF ISSUE.	Whole amount of Notes in Circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Calcutta	6,92,62,380	2,66,60,631	20,54,539	2,87,15,170
Allahabad	92,66,560	1,15,42,505	...	1,15,42,505
Lahore	87,64,395	1,11,05,505	...	1,11,05,505
Bombay	5,52,91,285	3,44,06,258	46,98,417	3,91,04,675
Kurrachee	50,03,900	45,04,010	27,000	45,31,610
Madras	1,90,56,000	50,31,115	50,000	50,81,115
Calicut	8,74,085	3,10,360	...	3,10,360
Rangoon	94,07,910	1,90,44,205	...	1,90,44,205
TOTAL	17,69,26,515	11,26,04,709	68,30,556	11,94,35,265
Deduct—Amount received at Bombay but not paid at Kurrachee				
				5,00,000
Deduct—Amount received at Rangoon but not written off at Bombay				
				20,00,000
				25,00,000
NET TOTAL				11,69,35,265
Price paid for Government Securities of the nominal value of Rs. 25,21,700 held under Section 19 of the Act				
				5,99,91,250
GRAND TOTAL				17,69,26,515

E. J. SINKINSON,

Offg. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 13th January, 1888.

APPOINTMENTS.

No. 23.—ADJUTANT-GENERAL'S DEPARTMENT—

Major W. R. Routh, Suffolk Regiment, Brigade-Major, to be a Deputy Assistant Adjutant-General on the establishment, *vice* Major J. N. Walker, whose tenure of appointment has expired. Dated 1st December, 1887.

No. 24.—ARMY REMOUNT DEPARTMENT—

Captain H. N. Webb, Bengal S. C., Squadron Commander, 5th Bengal Cavalry, officiating Assistant Superintendent, Reserve Depot, Hapur, is confirmed in that appointment, with effect from the 18th August, 1887.

No. 25.—BURMA FIELD FORCE—

The following appointments on the Staff of the Burma Field Force are sanctioned:—

Captain C. E. Poynder, Madras S. C., Brigade-Major, 2nd Brigade, to be Deputy Assistant Adjutant and Quartermaster-General, 2nd Brigade, *vice* Captain R. L. Milne, D.S.O., who has been invalided.

Captain G. S. Baugh, Madras S. C., Wing Commander, 21st Madras Infantry, to be Brigade-Major, 2nd Brigade, *vice* Captain Poynder.

No. 26.—COMMISSARIAT DEPARTMENT—

Lieutenant C. G. R. Thackwell, Sub-Assistant Commissary-General, 2nd class, to be Sub-

Assistant Commissary-General, 1st class,—with effect from the 1st December, 1887, *vice* Captain J. Willcocks, Sub-Assistant Commissary-General, 1st class, whose services have been replaced at the disposal of the Commander-in-Chief.

No. 27.—Lieutenant-Colonel H. H. P. Cowper, Military Accountant, 1st class, 1st grade, to be Controller of Military Accounts ;

Lieutenant-Colonel C. F. Thomas, Military Accountant, 1st class, 2nd grade, to be Military Accountant, 1st class, 1st grade ;

Major J. A. Miley, Military Accountant, 2nd class, 1st grade, to be Military Accountant, 1st class, 2nd grade,—

with effect from the 1st November, 1887, *vice* Colonel H. G. Pritchard, appointed Accountant General, Military Department.

No. 28.—Captain W. J. B. Bird, 1st Cavalry, Hyderabad Contingent, Assistant Secretary to the Government of India, Military Department, to be Military Accountant, 2nd class, 1st grade, *vice* Major J. A. Miley promoted. Dated 1st November, 1887.

MILITARY ACCOUNTS DEPARTMENT.

No. 29.—Brigade-Surgeon G. C. Chesnaye, Indian Medical Service, Bengal Establishment, officiating Examiner of Medical and Fund Accounts, Bengal, to be Examiner of Medical and Fund Accounts, Bengal, sub. *pro tem.*, *vice* Brigade-Surgeon G. S. Sutherland, M.D., who has vacated the appointment. Dated 6th January, 1888.

PERSONAL STAFF.

No. 30.—The Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's personal staff :—

Lieutenant J. A. Henderson, 8th Hussars, to be, temporarily, Extra Aide-de-Camp. Dated 5th January, 1888.

No. 31.—The following appointment has been made on the personal staff of Major-General D. MacFarlan, commanding the Sirhind Division :—

Lieutenant C. D. Bruce, 1st Battalion, West Riding Regiment, to be Aide-de-Camp. Dated 1st November, 1886.

No. 32.—STAFF CORPS—

The undermentioned officers appointed by the Secretary of State for India probationers for the Indian Staff Corps, are posted as follows, with effect from the dates of their arrival in India :—

Bengal Staff Corps.

Lieutenant A. Wallace-Dunlop, Essex Regiment.

Second-Lieutenant J. P. C. Hennessy, South Wales Borderers.

Madras Staff Corps.

Lieutenant G. A. Weldon, Royal Dublin Fusiliers.

Lieutenant K. J. G. Dunolly, Essex Regiment.

Second-Lieutenant H. R. Wallis, Highland Light Infantry.

Second-Lieutenant D. R. Adye, Leicestershire Regiment.

Second-Lieutenant H. M. Allen, Welsh Regiment.

Second-Lieutenant F. N. Burton, Royal Munster Fusiliers.

Second-Lieutenant C. E. N. Priestley, Welsh Regiment.

Second-Lieutenant P. X. de Morton de La Chapelle, Welsh Regiment.

Bombay Staff Corps.

Lieutenant M. F. A. Sexton, Royal Dublin Fusiliers.

VOLUNTEER CORPS.

Behar Light Horse.

No. 33.—Mr. John Boxwell, to be Lieutenant, *vice* Lieutenant R. Macleod, who has resigned his commission.

Mr. William John Howard, to be Lieutenant, *vice* Lieutenant T. L. L. Jenkins, become supernumerary.

Calcutta Volunteer Rifle Corps.

No. 34.—The Reverend Father Alfred Neut, S.J., to be Honorary Roman Catholic Chaplain, *vice* the Reverend H. E. Harford, who has resigned that appointment.

FURLOUGH AND LEAVE.

No. 35.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Brigade-Surgeon E. O. Tandy, 8th Bengal Cavalry, (p. a.) for 315 days, under rule IX of the regulations of 1868.

Surgeon-Major C. Cameron, (p. a.) for one year, under rule IX of the regulations of 1868.

Surgeon-Major G. R. Daphtary, M.D., (p. a.) for two years, under rule IX of the regulations of 1868.

Surgeon-Major H. K. McKay, (p. a.) for 205 days, under rule IX of the regulations of 1868.

Surgeon-Major W. A. Simmonds, 12th Bengal Cavalry, (p. a.) for one year and 212 days, under rule I of the regulations of 1875.

No. 36.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty :—

Colonel W. A. Lawrence, Bengal S. C., 17th Bengal Cavalry, (p. a.) for one year. Pension service,—28th year, commenced 9th June, 1887.

Captain L. S. Peyton, Bengal S. C., 14th Bengal Lancers, (p. a.) for one year. Pension service,—14th year, commenced 13th June, 1887.

Lieutenant G. H. Weller, Bengal S. C., 14th Bengal Lancers, (p. a.) for one year. Pension service,—9th year, commenced 13th August, 1887.

Lieutenant A. V. Hatch, Bengal S. C., 2nd Battalion, 1st Goorkha Regiment, (p. a.) for one year. Pension service,—8th year, commenced 14th January, 1887.

Surgeon-Major W. M. Courtney, 38th Bengal Infantry, (p. a.) for one year. Pension service,—19th year, commenced 22nd December, 1887.

Surgeon-Major F. A. Smyth, 2nd Battalion, 3rd Goorkha Regiment, (p. a.) for one year. Pension service,—19th year, commenced 31st December, 1887.

Surgeon A. Duncan, M.D., 14th Bengal Infantry, (p. a.) for one year. Pension service,—10th year, commenced 1st July, 1887.

No. 37.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Captain W. F. C. C. Plowden, Bengal S. C., (p. a.) for two months.

Lieutenant C. Davis, Bengal S. C., (p. a.) for 93 days.

Lieutenant C. Cheyne, Bengal S. C., (m. c.) for four months.

Brigade-Surgeon J. E. T. Aitchison, M.D., C.I.E., till 14th May, 1888.

LONDON GAZETTE.

No. 38.—The following extracts are published for general information :—

"London Gazette," dated the 13th December, 1887, page 6941.

*War Office, Pall Mall,
13th December, 1887.*

MEMORANDA.

* * * * *

India Office, 13th December, 1887.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Forces made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major and Colonel Alexander Robert Badcock, C.B. Dated 1st October, 1887.

Major Charles Edward Harenc. Dated 15th October, 1887.

Major William Henry Browne. Dated 20th October, 1887.

To be Captains.

Lieutenant Joseph Hume Balfour. Dated 6th October, 1887.

Lieutenant Algernon Henry Wilmer. Dated 6th October, 1887.

Lieutenant Herbert John James Middleton. Dated 28th October, 1887.

BENGAL INFANTRY.

To be Lieutenant-Colonels.

Major Alfred James Stead, D.S.O. Dated 4th October, 1887.

Major Henry Wylie, C.S.I. Dated 4th October, 1887.

Major Edward Millett Forbes. Dated 20th October, 1887.

BENGAL MEDICAL ESTABLISHMENT.

To be Deputy Surgeon-General.

Brigade-Surgeon John Charles Morice. Dated 24th October, 1887.

Surgeons to be Surgeons-Major. Dated 30th September, 1887 :—

Patrick Alexander Weir.

Peter Johnston Freyer, M.D.

Percy de Haga Haig.

John Lewtas.

John O'Neill, M.D.

* * * * *

MADRAS INFANTRY.

To be Colonel.

Lieutenant-Colonel and Colonel in the Army Francis Hardinge Tyrrell. Dated 1st November, 1887.

PROMOTIONS.

No. 39.—The following promotions are made, subject to Her Majesty's approval :—

BENGAL STAFF CORPS.

To be Majors. Dated 8th January, 1888.

Captain Richard Kirby Ridgeway, V.C.

Captain Geffery Lawrence Eliot.

Captain James Beverley Lynch.

Captain Robert Gordon.

VOLUNTEER CORPS.

Calcutta Volunteer Rifle Corps.

No. 40.—Lieutenant F. L. B. Siddons is permitted to retain his rank and wear the uniform of his Corps on retirement.

East Indian Railway Volunteer Rifle Corps.

No. 41.—Lieutenant E. H. Anderson resigns his commission.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 2.—Mr. Arthur Richard Shaw Warden has been appointed, by the Secretary of State for India, a 3rd grade officer in the Indian Marine, with effect from the 21st September, 1887.

FURLOUGH AND L'VEAE.

No. 3.—Captain E. H. Ensor, Indian Marine, has been granted an extension of furlough (p.a.) for six months, by the Secretary of State for India.

RESIGNATIONS.

No. 4.—Mr. H. W. De la P. Beresford, 1st grade officer, Indian Marine, has been permitted by the Secretary of State for India to resign the service, with effect from the 26th November, 1887.

A. C. TOKER, Colonel,
for Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.**

Fort William, the 6th January, 1888.

No. 9.—The services of the undermentioned officers of the State Railway Establishment are placed at the disposal of the Bengal-Nagpur Railway Company :—

Mr. E. J. Moore, Executive Engineer, 1st grade, sub. *pro tem*.

Mr. T. W. Bartlett, Executive Engineer, 2nd grade.

The 9th January, 1888.

No. 10.—Mr. J. Y. Davidson, class I, grade 3, of the Superior Revenue Establishment of State Railways, is granted special leave for one year, under the terms of Public Works Department Nos. 1940-41 G., dated 3rd October, 1887.

No. 11.—Major W. Sedgwick, R.E., Executive Engineer, 1st grade, Deputy Consulting Engineer for Railways, Calcutta, is granted special leave for one year and 291 days, with effect from the 15th March, 1888, or such subsequent date as he may avail himself of it.

No. 12.—Mr. J. A. Maughan has been appointed by Her Majesty's Secretary of State to be Manager of the Umaria and Warora Collieries and Bilaspur-Etawah State Railway.

He assumed charge of his duties on the 28th October, 1887.

No. 13.—Colonel K. A. Jopp, R.E., Superintending Engineer, 3rd class, temporary rank, State Railways, reverted to his substantive rank of Executive Engineer, 1st grade, with effect from the 18th November, 1887.

The 13th January, 1888.

No. 14.—Mr. F. W. Townsend has been appointed by Her Majesty's Secretary of State to be 1st officer of the Indo-European Telegraph Department Steamer "Patrick Stewart." He joined his appointment on the 24th November, 1887.

No. 15.—Mr. A. E. Rose, Assistant Engineer, 1st grade, North-Western Provinces and Oudh, is temporarily transferred to Baluchistan.

R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 14, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum.
	R a. p.
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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

BANK OF BENGAL.

NOTICE.

Calcutta, the 10th January, 1888.

The Directors have made the following change in the Bank's Establishment :—

Mr. A. MacBean, on return from leave, has resumed charge of the Lucknow Branch.

W. D. CRUICKSHANK,

Secretary & Treasurer.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st December, 1887.

PARTICULARS.	4 PER CENT. LOANS							4½ PER CENT. LOANS				TRANSFER LOAN OF 1870. SEVEN SHILLINGS PER CENT. PORTION.	5 PER CENT. LOAN OF 1856-57.	GRAND TOTAL.	
	3½ PER CENT. TRANSFER LOAN OF 1853-54.	Of 1853-54.	Of 1855-56.	Of 1857-58.	Of 1859-60.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	TRANSFER LOAN OF 1879. 4½ PER CENT. PORTION.	TOTAL.				
Balance of 15th December, 1887	54,100	13,38,666	26,51,100	2,28,74,900	88,37,900	2,42,68,800	2,18,41,900	8,18,13,266	42,32,000	68,35,800	9,72,43,100	10,83,10,900	1,33,800	32,200	19,03,44,266
<i>Add—</i>	...	...	...	...	...	75,000	...	75,000	...	94,000	3,46,000	4,40,000	...	...	5,15,000
Amount enfaced at Madras between 16th and 31st December, 1887	...	...	...	2,50,000	500	7,04,000	4,000	9,58,500	...	5,000	3,35,000	3,40,000	...	...	12,98,500
Amount enfaced at Bombay between 16th and 31st December, 1887	...	...	11,500	4,80,800	99,000	10,82,500	26,500	17,00,300	25,000	43,000	31,61,500	32,29,500	...	...	49,29,800
Amount enfaced at Calcutta between 16th and 31st December, 1887	54,100	13,38,666	26,62,600	2,36,05,700	89,37,400	2,61,30,300	2,18,72,400	8,45,47,066	42,57,000	69,77,800	10,10,85,600	11,23,20,400	1,33,800	32,200	19,70,87,566
<i>Deduct—</i>	...	...	4,500	2,55,700	18,600	1,28,600	1,41,400	5,48,800	...	21,000	1,33,500	1,54,500	...	...	7,03,300
Amount written off in the London Registers	54,100	13,38,666	26,58,100	2,33,50,000	89,18,800	2,60,01,700	2,17,31,000	8,39,98,266	42,57,000	69,56,800	10,09,52,100	11,21,65,900	1,33,800	32,200	19,63,84,266
Balance on 31st December, 1887	54,100	13,38,666	26,58,100	2,33,50,000	89,18,800	2,60,01,700	2,17,31,000	8,39,98,266	42,57,000	69,56,800	10,09,52,100	11,21,65,900	1,33,800	32,200	19,63,84,266

NOTE.—From 9th June, 1887, to 31st Oct., 1887, enfaced from India 5,505 lakhs, re-transferred from London 4,972 lakhs.

" 1st Nov., 1887, to 15th Nov. "	" 14 "	" 9 "
" 16th " " to 30th " "	" 15 "	" 9 "
" 1st Dec. " to 15th Dec. "	" 6 "	" 6 "
" 16th " " to 31st " "	" 67 "	" 7 "
	5,607 lakhs.	5,003 lakhs.
Balance against India	604 lakhs.	

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 4th January, 1888.

W. D. CRUICKSHANK,
Secretary and Treasurer.

ACCOUNTANT GENERAL'S OFFICE, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Statement of the Monthly Accounts of the several Branches of the Public Works Department received in the Office of the Accountant General, up to the 6th January, 1888.

BUILDINGS AND ROADS.				IRRIGATION.				STATE RAILWAYS (CAPITAL).				STATE RAILWAYS (REVENUE).			
Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.	Days distant.	Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.	Days distant.	Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.	Days distant.	
1	Petroleum Works	Oct., 1887	Dec. 12, 1887	5	1	Rajputana	Oct., 1887	Dec. 17, 1887	3	1	Amritsar-Patankote	Oct., 1887	Dec. 19, 1887	2	
2	Port Blair	Do.	Do. 16, "	3	2	N.-W. P. & Oudh	Do.	Do. 22, "	6	2	Bhopal	Do.	Do. 21, "	4	
3	Central Provinces	Do.	Do. 19, "	3	3	Madras	Do.	Do. 26, "	2	3	Dhond & Manmad	Do.	Do. 22, "	4	
4	Rajputana	Do.	Do. 24, "	2	4	Punjab	Do.	Do. 28, "	2	4	Tirhoot	Do.	Do. 23, "	4	
5	Punjab	Do.	Do. 24, "	2	5	Bombay	Do.	Do. 30, "	7	5	Nalhatti	Do.	Do. 23, "	5	
6	Madras	Do.	Do. 26, "	6	6	Burma	Do.	Do. 31, "	7	6	Wardah Coal	Do.	Do. 23, "	5	
7	Coorg	Do.	Do. 26, "	6	7	Bengal	Do.	Do. 31, "	7	7	Lucknow-Sitapur & Kheri.	Do.	Do. 23, "	2	
8	Hyderabad (Imp'l.)	Do.	Do. 27, "	7	8	Military Works Bch.	Sept., "	Nov. 28, "	0	8	Burma	Do.	Do. 23, "	7	
9	Central India	Do.	Do. 27, "	4	9					9	Bareilly-Pilibhit	Do.	Do. 26, "	2	
10	Bombay	Do.	Do. 28, "	4	10					10	Bengal-Nagpur	Do.	Do. 26, "	5	
11	Bengal	Do.	Do. 30, "	3	11	N.-W. P. & Oudh	Do.	Do. 22, "	2	11	North-Western	Do.	Do. 27, "	3	
12	Burma	Do.	Do. 30, "	7	12	Bengal & N.-W.	Do.	Do. 23, "	2	12	Eastern-Bengal	Do.	Do. 31, "	9	
13	Hyderabad Asst. Dtds.	Do.	Jan. 2, 1888	7	13	N.-W. P. & Oudh	Do.	Do. 23, "	2	13	Jorhat	Do.	Jan. 2, 1888	4	
14	Military Works Bch.	Sept., 1887	Dec. 1, 1887	0	14	Subsidiary.	Do.	Do. 24, "	3	14	Rajputana-Malwa	Do.	Do. 4, "	5	
15	N.-W. P. & Oudh	Do.	Do. 12, "	2	15	Burma	Do.	Do. 24, "	3	15	Umaria Colliery	Do.	Do. 4, "	5	
16	Assam	Do.	Do. 14, "	7	16	North-Western	Do.	Do. 26, "	6	16	Bilaspur-Etawah	Do.	Do. 4, "	6	
					17	Belary-Kistna	Do.	Do. 26, "	6	17	Myore	Sept., "	Dec. 1, 1887	5	
					18	Madras Ry. Survey	Do.	Do. 26, "	6	18	Indian Midland	Do.	Do. 12, "	5	
					19	Kaunia-Dhurla	Do.	Do. 27, "	3	19	East Indian	Do.	Do. 13, "	3	
					20	Eastern-Bengal	Do.	Do. 27, "	3	20	Chura-Companyganj	Do.	Do. 17, "	7	
					21	Assam-Bihar	Do.	Do. 27, "	3	21	Southern-Mahratta	Do.	Do. 27, "	6	
					22	Sind-Pishin	Do.	Do. 29, "	5	22					
					23	Berwade	Do.	Do. 29, "	7	23					
					24	Burma, Toungthoo	Do.	Do. 30, "	7	24					
					25	Mandalay	Do.	Do. 31, "	3	25					
					26	Bengal Ry. Survey	Do.	Do. 31, "	3	26					
					27	Jorhat	Do.	Do. 31, "	3	27					
					28	Bilaspur-Etawah	Do.	Do. 31, "	3	28					
					29	Cawnpore-Achaneysa	Do.	Do. 31, "	3	29					
					30	Holkar	Do.	Do. 31, "	3	30					
					31	Project for conversion of Rajputana-Malwa Ry.	Do.	Do. 31, "	3	31					
					32	Rajputana-Malwa	Do.	Do. 31, "	3	32					
					33	Rewari-Ferozepur	Do.	Do. 31, "	3	33					
					34	Umaria Colliery.	Do.	Do. 31, "	3	34					
					35	Cuddapah-Neillore	Do.	Do. 31, "	3	35					
					36	Sindh-Sagar	Do.	Do. 31, "	3	36					
					37	Southern-Mahratta	Do.	Do. 31, "	3	37					
					38	Myore	Do.	Do. 31, "	3	38					
					39	Indian Midland	Do.	Do. 31, "	3	39					
					40	Assam Subsidized	Do.	Do. 31, "	3	40					
					41	East Indian	Do.	Do. 31, "	3	41					
					42	Patna-Gya	Do.	Do. 31, "	3	42					
					43	Sindh	Do.	Do. 31, "	3	43					
					44	Chira-Companyganj	Do.	Do. 31, "	3	44					
					45	Bengal-Nagpur	Do.	Do. 31, "	3	45					
					46	Dacca-Mymensing	Do.	Do. 31, "	3	46					
					47	Northern Bengal	Do.	Do. 31, "	3	47					
					48	Punjab Ry. Surveys.	Do.	Do. 31, "	3	48					
					49	Assam Ry. Surveys.	Do.	Do. 31, "	3	49					
					50		Do.	Do. 31, "	3	50					
					51		Do.	Do. 31, "	3	51					
					52		Do.	Do. 31, "	3	52					
					53		Do.	Do. 31, "	3	53					
					54		Do.	Do. 31, "	3	54					
					55		Do.	Do. 31, "	3	55					
					56		Do.	Do. 31, "	3	56					
					57		Do.	Do. 31, "	3	57					
					58		Do.	Do. 31, "	3	58					
					59		Do.	Do. 31, "	3	59					
					60		Do.	Do. 31, "	3	60					
					61		Do.	Do. 31, "	3	61					
					62		Do.	Do. 31, "	3	62					
					63		Do.	Do. 31, "	3	63					
					64		Do.	Do. 31, "	3	64					
					65		Do.	Do. 31, "	3	65					
					66		Do.	Do. 31, "	3	66					
					67		Do.	Do. 31, "	3	67					
					68		Do.	Do. 31, "	3	68					
					69		Do.	Do. 31, "	3	69					
					70		Do.	Do. 31, "	3	70					
					71		Do.	Do. 31, "	3	71					
					72		Do.	Do. 31, "	3	72					
					73		Do.	Do. 31, "	3	73					
					74		Do.	Do. 31, "	3	74					
					75		Do.	Do. 31, "	3	75					
					76		Do.	Do. 31, "	3	76					
					77		Do.	Do. 31, "	3	77					
					78		Do.	Do. 31, "	3	78					
					79		Do.	Do. 31, "	3	79					
					80		Do.	Do. 31, "	3	80					
					81		Do.	Do. 31, "	3	81					
					82		Do.	Do. 31, "	3	82					
					83		Do.	Do. 31, "	3	83					
					84		Do.	Do. 31, "	3	84					
					85		Do.	Do. 31, "	3	85					
					86		Do.	Do. 31, "	3	86					
					87		Do.	Do. 31, "	3	87					
					88		Do.	Do. 31, "	3	88					
					89		Do.	Do. 31, "	3	89					
					90		Do.	Do. 31, "	3	90					
					91		Do.	Do. 31, "	3	91					
					92		Do.	Do. 31, "	3	92					
					93		Do.	Do. 31, "	3	93					
					94		Do.	Do. 31, "	3	94					
					95		Do.	Do. 31, "	3	95					
					96		Do.	Do. 31, "	3	96					
					97		Do.	Do. 31, "	3	97					
					98		Do.	Do. 31, "	3	98					
					99		Do.	Do. 31, "	3	99					
					100		Do.	Do. 31, "	3	100					

The 6th January, 1888.

A. J. FILGATE, Colonel, R.E.,
Accountant General, P. W. Dept.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

NOTICE.

It is hereby notified for general information that a Convocation of the University of Calcutta for conferring degrees will be held at the Senate House, College Square, on Saturday, the 14th January, at 3 P.M.

Graduates of the University in academic costume are admissible on presenting themselves at the Senate House at 2 P.M.

P. K. RAY,
Registrar.

SENATE HOUSE,
The 31st December, 1887.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 11th January, 1888.

No. 656.—Mr. William John Baker is appointed as an Assistant Surveyor, 3rd Grade, Survey of India, on probation, with effect from the date on which he reports himself for duty.

The 13th January, 1888.

No. 657.—Mr. W. H. Cole, M.A., Deputy Superintendent, 3rd Grade, Survey of India, having proceeded on subsidiary leave on the afternoon of the 5th January, 1888, preparatory to availing himself of the furlough granted by Revenue and Agricultural Department Notification No. 626—36-41 S, dated 2nd December, 1887, the following temporary promotions are made with effect from the same date :—

Mr. G. H. Cooke, Deputy Superintendent, 4th Grade, to officiate as Deputy Superintendent, 3rd Grade.

Lieutenant G. B. Hodgson, S.C., Assistant Superintendent, 1st Grade, to officiate as Deputy Superintendent, 4th Grade.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

SURVEY OF INDIA—REVENUE BRANCH.

NOTIFICATION.

Calcutta, the 12th January, 1888.

No. 1 R.—Mr. O. D. Smart, Assistant Surveyor, 2nd Grade, is granted privilege leave for three months, under Section 138, Chapter X, of the Civil Leave Code, with effect from forenoon of the 22nd November, 1887.

J. SCONCE, *Colonel, S.C.,*
Depty. Surveyor-General,
In charge Revenue Branch, Survey of India.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Calcutta, the 9th January, 1888.

No. 1.—The services of third grade Assistant Surgeon Hurnam Dass, of the Imperial List, are placed temporarily at the disposal of the Chief Commissioner, Burma.

B. SIMPSON, M.D.,
Surgeon-General with the Govt. of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th January, 1888.

Offices reported opened and closed during the month of December, 1887 :—

Name of Office.	Where situated.	Date.	REMARKS.
Bhurlpore (H. E. the Viceroy's Camp Office.)	Departmental. Rajputana .	1887. 7th Dec. .	Opened.
Ditto . . .	Ditto . . .	12th " . .	Closed.
Gwebin . . .	Upper Burma . .	30th " . .	Ditto.
Karimganj . .	Assam . . .	17th " . .	Opened.
Kyanhuyat (temporary Office.)	Upper Burma . .	7th " . .	Ditto.
Ditto . . .	Ditto . . .	27th " . .	Closed.
Lawrencepore (Camp of Exercise.)	Punjab . . .	21st " . .	Ditto.
Mongwa . . .	Upper Burma . .	17th " . .	Opened.
Poukmyo . . .	Ditto . . .	1st " . .	Ditto.
Pyinkyaung . .	Ditto . . .	20th " . .	Closed.
Ditto . . .	Ditto . . .	22nd " . .	Re-opened.
Sardhana . . .	N.-W. Provinces .	31st " . .	Opened.
Seallo (temporary Office near Goa-lundo.)	Bengal . . .	4th " . .	Ditto.
Sinhewa . . .	Upper Burma . .	15th " . .	Closed.
Tammu . . .	Kubo Valley (Burma.)	8th " . .	Opened.
Dhaurahra . . .	Railway. Lucknow-Sitapur-Sihramau State Ry.	4th Dec. .	Opened.
Gola Gokurnath .			

C. H. REYNOLDS,
Offg. Director, Traffic Branch,
for Dir. Genl. of Telegraphs in India.

AGENT TO THE GOVERNOR- GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 28th December, 1887.

No. 3932 G.—With reference to Foreign Department Notification No. 2224 G., dated 9th December, 1887, it is hereby notified that Captain M. J. Meade received charge of the office of Magistrate of Abu from Lieutenant W. C. R. Stratton, on the forenoon of the 12th idem.

The 4th January, 1888.

No. 14 G.—With reference to Foreign Department Notification No. 1015 G., dated the 2nd June, 1887, it is hereby notified that Surgeon J. H. Newman, M.D., on return from

furlough, resumed medical charge of the Merwara Battalion from Surgeon J. Crofts, M.D., on the forenoon of the 20th December, 1887.

The 7th January, 1888.

No. 46 G.—Third Class Hospital Assistant Yusuf Narain, attached to the Agency Hospital at Deoli, who has passed the examination held at Agra, is promoted to the 2nd class, with effect from the 15th October, 1887.

No. 47 G.—The following Hospital Assistants who have passed the examination in English, are entitled to draw the usual allowance for English qualification, with effect from the 1st October, 1887 :—

Class.	Name.	Attached to
2nd .	Hushmut Ally . . .	Native States, Reserve List.
3rd .	Hurdeo Pershad . . .	Pisangun Dispensary.
3rd .	Ram Gopal . . .	Native States, Reserve List.

By order,

E. A. FRASER, Major,

*First Asst. Agent to the Govr.-Genl.
in Rajputana.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 4th January, 1888.

No. 3-373.—With reference to Foreign Department Notification No. 1015 G., dated the 2nd June, 1887, it is hereby notified that Surgeon-Major J. H. Newman, M.D., on return from furlough, resumed charge of his duties as Civil Surgeon and Superintendent of the Jail, Ajmere, from Surgeon J. Crofts, M.D., on the forenoon of the 20th December, 1887.

By Order,

E. A. FRASER, Major,

*First Asst. to the Agent to the Govr.-Genl.,
Rajputana, & Chief Commr., Ajmere-Merwara.*

RESIDENT IN MYSORE, JUDICIAL DEPARTMENT.

NOTIFICATION.

Bangalore, the 7th January, 1888.

No. 4.—The following list of Court holidays, for the Civil and Military Station of Bangalore for the year 1888, having been approved by the Officiating Resident in Mysore, is hereby published for general information.

These days shall accordingly be observed as close holidays by the Civil Courts in the Civil and Military Station of Bangalore :—

List of Holidays.

January 1st to 3rd (both Christmas holidays, days inclusive.)	
January 13th and 14th . . .	Pongal.
February 15th . . .	Ash Wednesday.
February 17th . . .	His Highness the Maharajah's birthday.
March 13th . . .	Gentu, New Year's Day.
March 29th to April 1st (both days inclusive.)	Easter holidays.
May 24th . . .	Empress' birthday.
August 20th . . .	Sravani.
September 8th . . .	Gauri.
September 17th . . .	Last day of Moharam.
October 5th . . .	Mahalaya Amavasye.
October 6th . . .	Commencement of Dasara.
November 3rd . . .	Dipavali.
December 24th to 31st (both days inclusive.)	Christmas holidays.

All Sundays in the year.

NOTE.—The Civil Courts in the Civil and Military Station will be closed from the 4th April to the 15th May (both days inclusive) on account of the annual recess, but urgent work will be disposed of during the vacation on such days as the Judges may fix and notify to the public.

Ganesa and Vijaya Dasami Festivals are omitted as they fall on Sunday. Other holidays can be granted by the head of an office, to special classes of Hindus, if they can be allowed without hindrance to work generally, and provided there are no arrears. The last Saturday in the month may be allowed generally if the state of work permits, but not otherwise.

DONALD ROBERTSON,

Assistant to the Resident.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 3rd January, 1888.

No. 1 A.—Lieutenant J. W. Pringle, R.E., passed the examination for promotion to Assistant Engineer, 1st grade, prescribed in paragraphs 9 to 11, Chapter II, Public Works Department Code, on the 7th December, 1887.

G. E. L. SANFORD, Colonel,
Inspector General of Military Works.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 11th January, 1888.

No. 3.—Mr. C. S. Killick, Assistant Engineer, 1st grade, is transferred, in the interests of the public service, from the Cuddapah-Nellore State Railway, to the North-Western Railway.

The 13th January, 1888.

No. 4.—*Corrigendum.*—For Director-General of Railways Notification No. 119, dated 30th December, 1887, cancelling the posting of Mr. T. W. Grant, Executive Engineer, 2nd grade, sub. *pro tem.*, to the Tounghoo-Mandalay Extension of the Burma State Railway, read No. 120.

H. G. KUNHARDT, Captain, R.E.,
for Director-General.

*Report of a Deserter from the 2nd Battalion,
West Yorkshire Regiment of Foot, dated at
Mooltan, this 5th day of January, 1888.*

Number, Rank, an Name,— No. W.Y.—246, Private Edward William Broderick.	Date of Enlistment,—24th July, 1882.
Age,—19 years 5 months.	At what Place Enlisted,— Great Yarmouth.
Size,— 5 feet 8 inches.	Parish and County in which Born,—Woolwich, Kent.
Colour of— Complexion, fresh; Hair, black; Eyes, dark brown.	Marks,—Scar of burn, right forearm.
Date of Desertion,—30th 30th December, 1887.	Trade,—None.
Place of Desertion,—Mool- tan.	Coat or Jacket,—Regi- mental.
	Waistcoat,—None.
	Breeches or Trowsers,— Regimental.
	REMARKS,—Bandsman. Under 6 years' service.

R. S. LEMON, *Lieut.-Colonel,*
Comdg. 2nd Battn., West Yorkshire Regt.

**Statement of Silver Balance in the Calcutta
Mint for the week ending 11th January,
1888.**

	R	R
Value of silver held in the Mint on account of the Currency De- partment on the evening of the 4th January, 1888 . . .	17,45,328	
Value of Government silver in the Mint on the same date . . .	15,31,199	32,76,527
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	1,490	1,490
DEDUCT—		
New coin paid to Reserve Treasury during the week	6,00,000	32,78,017
Petty items issued for miscella- neous purposes . . .	619	6,00,619
Balance on the evening of the 11th January, 1888 . . .		26,77,398
The Balance comprises—		
Silver held on account of the Currency Department . . .	11,47,876	
Ditto ditto Government	15,29,522	26,77,398
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	1,50,656	
Ditto ditto Government	...	1,50,656

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 12th January, 1888.

CURRENCY NOTES.

The following Currency Notes of the Govern-
ment of India are stated to have been lost, and
payment of their value has been claimed by the
persons whose names are placed against the
numbers. Any other person having these Notes
in his possession, or claiming a right to them, is

warned to communicate at once with the under-
signed :—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
24	D 24—14150	50	Mr. R. M. Ross, Calcutta.
	" —17957	50	
			C. G. VANSITTART, Asst. Accountant Genl., In charge of Paper Currency Office.

ALLAHABAD,
The 11th January, 1888.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
W1	S 11—58101	100	Treasury Officer, Saugor, for Mr. H. A. Crump.
	" —58102	100	
W2	S 30—00644	100	Jasaji Goomaji, Bombay.
	" —00645	100	
	" —00646	100	
	" —00647	100	

H. S. GROVES,
Asst. Acctt. Genl., Paper Currency Dept.
BOMBAY,
The 10th January, 1888.

Rangoon Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
W9	Q 6—25140	100	Maung Nyo Hla Phroo, Akyab.
	" —26242	100	
	" —10731	100	
	" —24339	100	
	" —26060	100	
	" —25222	100	
	" —06604	100	
	" —06605	100	
	" —06606	100	
	" —20736	100	
	Q 5—15645	50	
	" —16042	50	
	" —16934	50	
	" —18006	50	

W. D. COWLEY,
Asst. Comptroller, Paper Currency.
RANGOON,
The 5th January, 1888.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 11th January, 1888.

No. 11232.—Mr. E. deC. Williams, having, on
return from leave, been appointed Deputy Post-
master-General, Behar, assumed charge of his
duties on the 31st December, 1887, before noon,
from Babu Bissen Chandra Dutt, who reverted
to his substantive appointment from that date.

J. W. HAM,
Asstt. Dir. Genl. of the Post Office of India.

*Unclaimed Letters held in the Calcutta General Post Office
on 10th January, 1888.*

Armstrong, T. W.	Graeves, F. J.	Muirhead, James.
Baldwin, J.	Mathew, Mr. H.	Plowden, C.
Filyata, A.	Mendes, Mr.	Seton-Karr, Heywood.
Fisher, J. H.	Mitchell, Graham.	Smith, J. Manners.

Letters marked "Care of Post Office."

A. W.	Gascond, S.	Naylor, C. G. R.
Alexander, C.	Geale, G. R.	Newman, Mrs.
Balton, G. A.	George, A. B.	Noble, J. D'Oyly.
Barnsley, Milne.	Gerard, Mon. A.	"Okeyo."
Barry, F.	Giles, F.	Paraf, E.
Barton, Captain F.	Gimmd, A. De.	Parkin, Mrs. H.
Bates, E.	Godfrey, Jack.	Peddie, John.
Beesley, George.	Greenfield, W.	Penn, Mrs. G.
Benjamin, R. C.	Greenway, Miss A.	Phillippe, H. S.
Blair, A.	Grey, Sir E.	Phillips, C. L.
Bleek, Mrs.	"Gasture."	Poussie, Mon.
Blomfield, F. C.	Hall, D.	Puddephatt, Mrs. W.
Bohminger, Herr.	Hamilton, G. H.	F.
Boodrie, J. O.	Hawkes, Rev. H. W.	Pyle, Mrs.
Brooke, E. P.	Hay, W.	Rhoades, A. H.
Brookes, Alfred.	Henderson, Mrs.	Rosario, G. B.
Brutley, C. W.	Hicks, Hugh.	Rustomjee, C. H. J.
Bryan, R.	Higgins, F. W.	Sander, Angela.
Buisson, Georges.	Hilton, E. H.	Santo, T. H.
Burton, A. H.	Hogg, A. M.	Scales, W. H.
Butler, Mrs. T. P.	House, F. W.	Sevenoaks, Leon M.
Caldicot, Dr. T.	Hughes, G.	Sheppard, F. C.
Carpenter, Mrs. W. G.	Hutchison, Allan.	Silvo, F.
Cavanagh, J.	Jacob, S.	Smit, Robert.
Cecil, Evelyn.	Jackson, A. W.	Smith, J. M.
Chiodette, A.	Jellicoe, J. T.	Southerton, F. W.
Clarke, R.	Johnson, R.	Stevenson, Capt. G.
"Commodore."	Jones, R. E.	J.
Conway, J. A.	Judge, Capt. F. C.	Stone, S.
Craddock, Mrs. J.	Keisler, Dr. F. L.	Storey, H.
Crofton, Hughes.	L. M. G.	Stowell, G. F.
D'Cruz, J. M.	Lamorchand, J. R.	Strond, Mrs. L.
Demomet, F.	Langley, Mrs. C.	Sutton, H. T.
Dickinson, A. E.	Lawcock, David.	Taylor, Charles.
Disbrulli, L.	Leavitt, Mrs. Mary C.	"Temple."
Dremer, Moses.	Leonard, Major G.	Thompson, E.
Dulcken, Arthur.	Lester, J. H.	Thomson, Mrs. M. C.
Element, Mrs. E. J.	Lindenau, L. K.	Thurmen, W. A.
Fitzgerald, Dr.	Lucien, Mon. L.	Tighe, James.
Fitzgerald, W. W.	Marshall, Mrs. E. A.	Timms, Miss L.
Fletcher, S. J. B.	Martin, R.	Tufnell, W. F.
Foley, Mrs.	Massey, E. S.	Walker, T. B.
Forrester, Wm.	Mathersill, H. J.	Wheatley, Col. M. J.
Foster, F. W.	McCune, R. M.	White, Miss.
Foster, G. R. C.	McMurtrie, A.	Williams, George.
Fraser, Mrs. L.	Merrett, A.	Williard, W.
Fraser, W. A.	"Mia cara."	Wood, H. deR. P.
Freedman, J. J.	Mitchell, Thos.	Woolfield, E.
Fry, H. W.	Moe, N.	Yelverton, Mrs.

Registered Letters.

Nelson, Harry.	Nucci, Oreste.
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*Unclaimed Letters held in the Barrackpore Post Office
on the 9th January, 1888.*

Beattie, M. H.	Martin, Mrs.	Riddell, Mrs.
Campbell, Mrs. D.	Florence.	Solomon, E.
Ghose, Ananda Churn.	McMane.	Spence, Mrs.
Harrington, Mr.	Mozumdar, Nobin Chunder.	Stevenson, Mrs.
Jordon, P. A.	Pettel, Private.	Stuart, Mrs. E. C.
Lattay, D.	Reynolds, S.	Taylor, A. A.
		Tweddle, Mrs. E.

E. HUTTON,

Presidency Postmaster, Calcutta.

The 14th January, 1888.
SEA AND FOREIGN MAILS.

Mails for *	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888. 17th Jan.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets).	16th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China and Japan.	17th "	Ditto.
Australia, New Zealand and Tasmania.	17th "	Ditto.
Madras and Colombo . . .	21st "	Per P. & O. Steamer <i>Brindisi</i> .
Straits and Hong-Kong . . .	21st "	Per Steamer <i>A. Apcar</i> .
Rangoon and Moulmein . . .	18th "	Per Steamer <i>Rajputana</i> .
Akyab, Kyaukpyu, Sandoway and Rangoon.	18th "	Per Steamer <i>Euphrates</i> .
Port Blair via Rangoon . . .	18th "	Per Steamer <i>Rajputana</i> .
Rangoon and Moulmein . . .	20th "	Per Steamer <i>Colaba</i> .

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters will be received up to 9 P.M.

E. HUTTON,

Presidency Postmaster, Calcutta.

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FEBRIFUGE.**

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the under-noted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

یہ درہ کوئیٹائیوں کا خوب قائم مقام ہے اور کلکتہ کے برٹانک گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے ہوا ایک ملازم سرکاری واسطے سرکاری کام اور خیرات کے اور سوائے ان کے جو کوئی ایک مشہد بیس پونے خرید لینے سے بقیہ نقد حسب نوع ذیل خرید کر سکتے ہیں یعنی نوع چار اونس کے ٹین کا چار روپیہ آٹھ آنہ؛ آٹھ اونس کے ٹین کا آٹھ روپیہ آٹھ آنہ؛ ایک پونے کے ٹین کا سولہ روپیہ آٹھ آنہ

اور عوام الناس ہوتا نکل گارتی یعنی کمپنی باغ کے
سپرٹنڈنٹ صاحب سے بقیہ نقد حسب نرخ ذیل خرید
کوستے ہیں یعنی نرخ چار اونس ڈین کا پانچ روپیہ آٹھ آنہ ؛
آٹھ اونس کے ڈین کا دسی روپیہ آٹھ آنہ ؛ ایک ہونڈ کے ڈین کا
بیس روپیہ

یہ دوا کلکتہ کے بڑے بڑے ولایتی اور دیسی دوا خانوں میں
بکتی ہی ماسوائے قیمت مذکورہ بالا کے محض دل ڈاک چار
اور آٹھ اونس کے ڈین کا آٹھ آنہ ؛ اور ایک ہونڈ کے
ڈین کا بارہ آنہ

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 14, 1888.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fiftieth Annual General Meeting of Subscribers of the above Institution will be held in the Town Hall, on Saturday, the 28th January, 1888, at 3 P.M., to receive the report of the Directors and to consider such matters as may then be submitted.

By order of the Directors,

W. H. RYLAND,

Secretary.

CALCUTTA,
The 29th December, 1887.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes, Nos. 090783,* for ₹3,000, 060874,† for ₹500, 060875,† for ₹500, 033952,* for ₹500, 033953,* for ₹500, and 033954,* for ₹500, of the 4 per cent. of 1865 and 1854-55, respectively, aggregating ₹5,500, originally standing in the names of Kedar Nath and Mooltan Chund, respectively, and last endorsed to Kedar Nath, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

* In the name of Kedar Nath.

† In the name of Mooltan Chund.

MAHABIR PRASAD,
Miyan Basar, Gorakhpur.



SUPPLEMENT TO
The Gazette of India.

No. 2.} CALCUTTA, SATURDAY, JANUARY 14, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

RETURN OF ACCIDENTS ON INDIAN RAILWAYS FOR THE SECOND QUARTER OF 1887.

No. 1531 R. T., dated Fort William, December 30, 1887.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 1213 R. T., dated 24th November 1886.

” ” ” ” No. 1106 R. T., dated 19th September 1887.

Read also—

Director General of Railways' No. 1161 T., dated 26th November 1887.

Abstract Returns of Accidents to trains, &c., on the open lines of Railway in India for the quarter ending 30th June 1887.

OBSERVATIONS.—As compared with the corresponding quarter of the previous year, the number of accidents to trains, rolling-stock, permanent-way, &c., shows an increase of 97, or 10·74 per cent., against an increase of 950·5 miles, or 7·65 per cent. in the mean mileage open, and of 434,147 *

* Excludes mileage run on the Jorhat State Railway.

miles, or 3·34 per cent. in the train mileage. The following are the Railways on which the more important fluctuations occurred :—

RAILWAY.	ACCIDENTS.				TRAIN MILEAGE.	
	Increase.	Decrease.	Percentage of increase.	Percentage of decrease.	Percentage of increase.	Percentage of decrease.
Rajputana-Malwa . . . . .	...	50	...	31·65	...	13·86
Southern Mahratta	33	...	97·06	...	215·16	...
Jorhat	26	...	185·71	...	...	...
Great Indian Peninsula	11	...	16·18	...	11·19	...
Oudh and Rohilkhand . . . . .	...	19	...	32·20	...	15·25
Dibru-Sadiya	18	...	300·00	...	11·27	...
His Highness the Nizam's	17	...	283·33	...	16·82	...

2. The decrease on the Rajputana-Malwa Railway occurred chiefly under "Goods trains, or parts of goods trains, engines, &c., leaving the rails" and "Trains running over cattle on the line," the numbers recorded under these heads being 1 against 11 and 65 against 93 respectively.

3. Of the increase of 33 accidents on the Southern Mahratta Railway, 19 were under "Trains running over cattle on the line" and 4 under "Flooding of portions of permanent-way." There were also 4 cases of "Fire in trains" against *nil* in the corresponding quarter of the previous year.

4. On the Jorhat Railway the number of "Goods trains, or parts of goods trains, engines, &c., leaving the rails" increased from 1 to 15 and that of accidents classified as "Other accidents" from 1 to 6.

5. On the Great Indian Peninsula Railway there was an increase of 9 accidents under "Trains running over cattle on the line" and of 8 under "Fires in trains."

6. On the Oudh and Rohilkhand Railway there is no appreciable variation under any head except that of cattle accidents, which shew a decrease of 8 in number.

7. The increases on the Dibru-Sadiya and His Highness the Nizam's Railway are mainly due to 12 accidents having been recorded under "Failure of couplings" on the former line, and 10 under "Trains running over cattle on the line" on the latter, against *nil* in the corresponding quarter of 1886.

8. The total number of accidents on the North-Western Railway increased from 147 to 157, or by 10 only; but it is noticed that while the number of cattle accidents increased from 23 to 52, and that of failures of machinery, springs, &c., of engines, from 8 to 25, there was a decrease of 13 under "Bursting of tubes, &c., of engines" and 31 under "Fire in trains."

9. The casualties resulting from accidents to trains, &c., were, among passengers and others, 7 injured against 3 killed and 20 injured, and among servants, 2 killed and 14 injured against 2 killed and 16 injured. Of the total casualties, 1 servant was killed and 2 seriously injured by a collision which took place at Khanewal, on the North-Western Railway, on the 21st June 1887, between a down goods train and a light engine and a brake-van, owing to the carelessness of the Driver of the former in not observing the signals, which, it is said, were against him; and 4 passengers and 1 servant slightly injured on the Lucknow-Sitapur-Sihramau Railway on the 30th April 1887, in consequence of a part (consisting of 13 coaching vehicles and 1 rail truck) of a down mixed train having been blown off the line by a violent storm, while proceeding from

Sitapur to Lucknow. The damage done to rolling-stock by the former accident was estimated at Rs. 10,000.

10. The following table exhibits the number of accidents under the different classes, and the number of persons killed and injured thereby :—

CLASS.	Number of accidents.	NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS.		TOTAL.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line .	18	...	...	...	2	...	2
Collisions between goods trains or parts of goods trains	22	...	...	1	3	1	3
Collisions between light engines . . .	1	...	...	...	...	...	...
Passenger trains or parts of passenger trains leaving the rails	26	...	1	...	...	...	1
Goods trains or parts of goods trains, engines, &c., leaving the rails . . .	87	...	...	...	3	...	3
Trains or engines travelling in the wrong direction through points	11	...	...	...	1	...	1
Trains running into stations or sidings at too high a speed	1	...	...	...	...	...	...
Trains running over cattle on the line .	488	...	...	...	...	...	...
Trains running over obstructions on the line	19	...	1	...	1	...	2
Trains running through gates at level-crossings	19	...	...	...	...	...	...
The bursting of tubes, &c., of engines .	17	...	...	...	...	...	...
The failure of machinery, springs, &c.—							
Of engines	60	...	...	...	...	...	...
Of tyres	3	...	...	...	...	...	...
Of wheels	1	...	...	...	...	...	...
Of axles	16	...	...	...	1	...	1
Of couplings	36	...	...	1	...	1	...
Broken rails	3	...	...	...	...	...	...
The flooding of portions of permanent-way	18	...	...	...	...	...	...
Slips in cuttings or embankments . .	2	...	...	...	...	...	...
Fire in trains	66	...	...	...	...	...	...
Fire at stations, or involving injury to bridges or viaducts	15	...	...	...	1	...	1
Other accidents	71	...	5	...	2	...	7
TOTAL .	1,000	...	7	2	14	2	21

11. The number of cases of "Passenger trains, or parts of passenger trains, leaving the rails," increased from 15 to 26, but there is nothing to call for special notice under this head with regard to any particular Railway.

12. The cattle accidents numbered 488, of which 73 occurred on the Eastern Bengal State Railway System, 65 on the Rajputana-Malwa Railway, 52 on the North-Western Railway, and 44 on the Southern Mahratta Railway. As compared with the corresponding previous quarter, the total number shows an increase of 63 accidents. There was, as already pointed out, an increase of 29 on the North-Western Railway and of 19 on the Southern Mahratta Railway, and a decrease of 28 on the Rajputana-Malwa Railway.

13. The number of "Failures of machinery, springs, &c., of engines" rose from 41 to 60, due chiefly to the number of cases on the North-Western Railway having increased more than threefold, *viz.*, from 8 to 25. On the Eastern Bengal State Railway System and the Jorhat Railway there were respectively 9 and 11 accidents of this description.

14. Of the 36 cases of "Failures of couplings," 11 occurred on the Rajputana-Malwa Railway and 12 on the Dibru-Sadiya Railway. On the North-Western Railway, only one accident is recorded under this head against 12 during the corresponding previous quarter.

15. The number of cases of "Fire in trains" fell from 92 to 66, of which 21 were on the North-Western Railway, 18 on the Great Indian Peninsula Railway, and 11 on the Madras Railway.

16. Under the head "Other accidents" the number is 71 against 47, the largest number, *viz.*, 18, being returned by the Bombay, Baroda and Central India Railway.

17. The casualties to passengers from causes other than accidents to trains, &c., were:—

CAUSES OF ACCIDENTS.	Killed.	Injured.
From falling between carriages and platforms . . . . .	...	2
Falling on to the platform, ballast, &c., when getting into or out of trains . . . . .	...	4
Whilst crossing the line at stations	1	3
Falling out of carriages during the travelling of trains	7	17
Other accidents	1	12
TOTAL	9	38

18. The accidents to servants in the employ of Railways or of contractors whilst performing duties connected directly with the transit of passengers

and goods, from causes other than accidents to trains, &c., were as follows:—

CAUSES OF ACCIDENTS.	Killed.	Injured.
During shunting operations	8	15
Falling off engines, vans, wagons, &c.	8	8
Coming in contact with over-bridges, &c., during the travelling of trains . . . . .	...	1
Getting on or off trains, engines, &c. . . . .	...	12
Whilst loading, unloading, or sheeting	5	20
Whilst working at cranes or capstans	1	...
Whilst working on the permanent-way or in sidings	2	7
Whilst walking along the line on the way home or to work	1	2
Whilst walking, crossing, or standing on the line	13	8
Whilst passing between vehicles	1	1
Whilst attending to the machinery of engines, cleaning them, &c. . . . .	...	1
Falling or being caught between vehicles and platforms . . . . .	...	2
Falling off ladders, scaffolds, platforms, &c.	1	5
By falling of lamps, wagon doors, timber, weights, &c. . . . .	...	2
Whilst coupling or uncoupling wagons	3	8
Miscellaneous	4	29
TOTAL	47	121

19. Of other persons killed and injured by running trains, &c., 7 were killed and 4 injured whilst passing over the line at level-crossings, 43 were killed and 10 injured whilst trespassing on the line; 6 committed suicide, 1 was injured in attempting to commit suicide; and 1 was killed and 4 injured from miscellaneous causes.

20. The following table shows the total number of persons killed and injured from causes connected with the working of trains, as compared with the corresponding quarter of 1886:—

	2ND QUARTER, 1886.		2ND QUARTER, 1887.	
	Killed.	Injured.	Killed.	Injured.
<i>Passengers.</i>				
From causes beyond their own control	3	21	...	9
From misconduct or want of caution	6	28	9	35
<i>Servants.</i>				
From causes beyond their own control	2	14	9	19
From misconduct or want of caution	38	119	40	116
<i>Others.</i>				
Whilst passing at level-crossings . . . . .	...	3	7	5
Trespassers, including suicides	44	14	49	11
Other persons	11	3	1	4
TOTAL	104	202	115	199
TOTAL OPEN MILEAGE	12,427½		13,378	
TOTAL TRAIN MILEAGE	13,017,485		15,447,599	

21. In addition to the above, 12 persons are reported to have been killed and 54 injured in yards, workshops, &c., and 126 persons to have met death in carriages and at stations from causes unconnected with the working of trains.

RESOLUTION.—The Government of India is pleased to notice the decrease in the number of accidents on the Rajputana-Malwa Railway, but requests that the attention of the officers concerned may be invited to the increased number of “Failures of machinery and springs, &c., of engines” on the North-Western Railway; to the increase in the number of accidents on the Jorhat State Railway, due to “Goods trains or parts of goods trains, engines, &c., leaving the rails,” and to the increase in the number of accidents on the Dibru-Sadiya Railway due to the “Failure of couplings.”

ORDER.—Ordered, that this Resolution, with the Abstract Returns, be communicated to the Local Governments, Administrations, and Officers noted in the margin for information.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Assam, and Burma.
The Resident at Hyderabad.
The Agents to the Governor General for Rajputana, Central India, and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.

Ordered also, that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

R. C. B. PEMBERTON, *Colonel, R. E.*,

Secretary.

Documents accompanying.

Abstract Returns of Accidents for 2nd Quarter of 1887.

Statement showing the dates on which the Returns of Accidents on the undermentioned Railways for the Second Quarter of 1887 were received from the Local Governments and Administrations.

number.	Railways.	Date of Receipt.			REMARKS.
1	Rohilkhand-Kumaun (including Bareilly-Pilibheet State Railway)	15th	July	1887.	
2	Bengal and North-Western	16th	"	"	
3	Oudh and Rohilkhand	26th	"	"	
4	Cherra-Company Ganj	26th	"	"	
5	H. H. the Nizam's	26th	"	"	
6	Lucknow-Sitapur-Sihramau	26th	"	"	
7	Bhavnagar-Gondal	1st	August	"	
8	Bilaspur-Etáwa	2nd	"	"	
9	Jodhpore	3rd	"	"	
10	Jorhát	3rd	"	"	
11	Deoghur	9th	"	"	
12	Wardha Coal	11th	"	"	
13	Burma	12th	"	"	
14	Madras	12th	"	"	
15	South Indian	12th	"	"	
16	Great Indian Peninsula	16th	"	"	
17	Bombay, Baroda and Central India	16th	"	"	
18	Rajputana-Malwa	16th	"	"	
19	Southern Mahratta	16th	"	"	
20	Mysore	16th	"	"	
21	H. H. the Gaekwar's	16th	"	"	
22	Thaton-Duyinzaik	17th	"	"	
23	North-Western	24th	"	"	
24	Bengal-Nagpur	30th	"	"	
25	Eastern Bengal State Railway System	30th	"	"	
26	Tirhoot	30th	"	"	
27	Nalháti	30th	"	"	
28	Dibru-Sadiya	1st	September	"	
29	Wadhwán-Morvi	6th	"	"	
30	East Indian	7th	October	"	Tables 1 to 4.
31	Darjeeling-Himalayan	11th	"	"	

TABLE

NUMBER of PERSONS reported during the Second Quarter of 1887 as KILLED or INJURED on the several RAILWAYS open for practicable, the nature and causes of the

RAILWAYS.	PASSENGERS.														SEB																	
	From accidents to trains, &c. Table No. 4.		FROM CAUSES OTHER THAN ACCIDENTS TO TRAINS, &c.												From accidents to trains, &c. Table No. 4.		FROM															
			1.—From falling between carriages and platforms.		2.—Falling on to the platform, ballast, &c., when getting into or out of trains.		3.—Whistle crossing the line at Stations.		4.—By closing of carriage doors.		5.—Falling out of carriages during the travelling of trains.		6.—Other accidents.				Total.		Total PASSENGERS.		1.—During shunting oper- ations.		2.—Falling off engines, vans, wagons, &c.		3.—Coming in contact with over-bridges, &c., during the travelling of trains.		4.—Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines.		5.—Getting on or off trains, engines, &c.		6.—Whistle loading, unloading, or shunting.	
			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
STATE IMPERIAL.																																
East Indian	1	1	1	2			1	3	1	4	2	10	2	11	2	2	2	4	1								3	4				
Rajputana-Malwa	(a) 1				1		4	3		2	4	6	4	7		2		1		2						1		2				
Southern Mahratta															3	1												2				
North-Western								3		1		4		4	2	2		2		1						4	1	3				
Eastern Bengal State Railway System				1				2				8		3			1															
Wardha Coal						2						2		2				1														
Bilaspur-Etawa																																
Bengal-Nagpur																																
STATE PROVINCIAL.																																
Lucknow-Sitapur-Sihramau	4													4	1			1														
Nalhati																																
Tirhoot																		1														
Burma			1									1		1			1								1							
Jorhat																																
Cherra-Company Ganj																																
GUARANTEED COM- PANIES.																																
Madras							1			1		1			1		2		1						1		1					
South Indian								3				3		3			3										1					
Great Indian Peninsula					1						3	1	3	1	3	2	1	1		2					3		2					
Bombay, Baroda and Central India								1		2		3		3		1	2	2							1		3					
Oudh and Rohilkhand				1			1	1			1	2	1	2			1															
ASSISTED COMPANIES.																																
Darjeeling-Himalayan																				1				1								
Deoghar																																
Bengal and North-Western								1				1		1													1	1				
Rohilkhand-Kumaun (including Bareilly-Pilibheet).																																
Thaton-Duyinzaik																																
Dibru-Sadiya																																
NATIVE STATES.																																
H. H. the Guekwar's																																
H. H. the Nizam's	1													1													1					
Mysore																																
Bhavnagar-Gondal																																
Jodhpore																		1														
Wadhwan-Morvi																		1														
TOTAL { 1887																																
1886	3	20	3	2	2		2	1	15	10	6	20	9	49	2	16	6	12	1	10					6	2	1	20				

TABLE No. 3.

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1887, as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of ACCIDENTS, and the Number of PASSENGERS AND OTHERS, and of RAILWAY SERVANTS, KILLED OR INJURED in each Class of ACCIDENT.

SEE ALSO TABLE No. 4.
STATE IMPERIAL.

	EAST INDIAN.						RAJPUTANA-MALWA.						SOUTHERN M. RAILWAY.						NORTH-WESTERN.						EASTERN BENGAL STATE RAILWAY SYSTEM.					
	No.		Number of Passengers and others.		Number of Servants.		No.		Number of Passengers and others.		Number of Servants.		No.		Number of Passengers and others.		No.		Number of Passengers and others.		No.		Number of Passengers and others.		No.		Number of Passengers and others.		No.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line
3. Collisions between goods trains, or parts of goods trains
4. Collisions between light engines
5. Passenger trains, or parts of passenger trains, leaving the rails
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails
7. Trains or engines travelling in the wrong direction through points
8. Trains running into stations or sidings at too high a speed
9. Ditto over cattle on the line
10. Ditto over obstructions on the line
11. Ditto through gates at level-crossings
12. The bursting of boilers of engines
12(a). Ditto of tubes, &c., of engines
13. The failure of machinery, springs, &c., of engines
14. Ditto of tyres
15. Ditto of wheels
16. Ditto of axles
17. Ditto of brake apparatus
18. Ditto of couplings
19. Ditto of tunnels, bridges, viaducts, culverts, &c.
20. Broken rails
21. The flooding of portions of permanent-way
22. Ships in cuttings or embankments
23. Fire in trains
24. Fire at stations, or involving injury to bridges or viaducts
25. Other accidents
TOTAL ALL CLASSES	71	1	2	3	...	...	108	(a)1	2	3	...	67	3	3	...	...	157	3	3	...	...	157	3	3	...	114	...	...	...	...

Number of Passenger miles	236,189,206	131,547,514	89,281,825	147,152,549	47,043,914
" of Servants employed	24,480	13,244	6,113	19,725	8,674
Total mileage of all descriptions	2,450,367	1,494,127	593,068	1,511,370	559,908

(a). Not passenger. A cartman was slightly injured by engine of a Goods Train, whilst he was crossing the level-crossing gate, No. 38, with his cart.

SEE ALSO TABLE No. 4.																																																																																																																																																																																																																																																																																																																																																																																																				
STATE IMPERIAL—continued.																																																																																																																																																																																																																																																																																																																																																																																																				
WARDHA COAL.				BILASPUR-ERAWA.				BENGAL-NAGPUR.				LUCKNOW-STANLEY-SHERMAN.				MUMBAI.																																																																																																																																																																																																																																																																																																																																																																																				
No.	Number of Passengers and others.	Killed.	Injured.	Number of Servants.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Number of Servants.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Number of Servants.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total all classes.	No.	Number of Passengers and others.	Killed.	Injured.	Total

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1887, &c.—continued.

SEE ALSO TABLE No. 4									
STATE PROTECTORIAL—contd.									
GUARANTEED COMPANIES.									
MADRAS.									
CERBERA-COMPANY GAZ.									
JORET.									
BEEMA.									
TIRHOOT.									
No.	Number of Passengers and others.	Number of Servants.	TOTAL ALL CLASSES.	No.	Number of Passengers and others.	Number of Servants.	TOTAL ALL CLASSES.	No.	Number of Passengers and others.
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.
1. Collision between passenger trains, or parts of passenger trains
2. Collision between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line
3. Collision between goods trains, or parts of goods trains
4. Collision between light engines
5. Passenger trains, or parts of passenger trains, leaving the rails
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails
7. Trains or engines travelling in the wrong direction through points
8. Trains running into stations or sidings at too high a speed
9. Ditto over cattle on the line
10. Ditto over obstructions on the line
11. Ditto through gates at level-crossings
12. The bursting of boilers of engines
12 (a). Ditto of tubes, &c., of engines
13. The failure of machinery, springs, &c., of engines
14. Ditto of tyres
15. Ditto of wheels
16. Ditto of axles
17. Ditto of brake apparatus
18. Ditto of couplings
19. Ditto of tunnels, bridges, viaducts, culverts, &c.
20. Broken rails
21. The flooding of portions of permanent-way
22. Slips in cuttings or embankments
23. Fire in trains
24. Fire at stations, or involving injury to bridges or viaducts
25. Other accidents
TOTAL ALL CLASSES	10	..	..	15	..	..	..	40	..
Number of Passenger miles	17,763,392	26,141,846	(a)	105	16,152	74,235,047	6,036	593,015	1
" of Servants employed	2,640	2,798	(a)	92	92	92	92	92	1
Train miles of all descriptions	160,373	215,847	(a)	3,423	3,423	3,423	3,423	3,423	1

SEE ALSO TABLE No. 4.

GUARANTEED COMPANIES.—*conold.*

ASSURED COMPANIES.

	SOUTH INDIA.				GREAT INDIAN PENINSULA.				BOMBAY, BARODA AND CENTRAL INDIA.				ODDE AND ROMEKHAND.				DARJEELING-HIMALAYAN.			
	No.		Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.		Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.		Number of Passengers and others.	
			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.					Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains.	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails.	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line.	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings.	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13(a). Ditto of tubes, &c., of engines.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13(b). The failure of machinery, springs, &c., of engines.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains.	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts.	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents.	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES.	70	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Number of Passenger miles.	66,458,701(a)				128,101,856				62,988,858				59,469,082				217,113			
" of Servants employed.	6,071(a)				27,157				6,417				6,523				487			
Train mileage of all descriptions.	488,881(a)				3,235,081				687,114				620,187				27,377			

(a) Excludes Poondierry Railway.

SEE ALSO TABLE No. 4.
ASSISTED COMPANIES.—*concl'd.*

SEE ALSO TABLE No. 4.																
ASSISTED COMPANIES.—consolid.																
DESCRIPTION.	BENGAL AND NORTH-WESTERN.				ROHILKHAND-KUMAON (INCLUDING BAREILLY-FIRIDIST).				TELEGRAPH-DUTYMAN.				DEBUT-SADIVA.			
	No.	Number of Passengers and others.	Number of Servants.		Total ALL CLASSES.	No.	Number of Passengers and others.	Number of Servants.		Total ALL CLASSES.	No.	Number of Passengers and others.	Number of Servants.		Total ALL CLASSES.	
			Killed.	Injured.				Killed.	Injured.				Killed.	Injured.		Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles	
3. Collisions between goods trains, or parts of goods trains	
4. Collisions between light engines	
5. Passenger trains, or parts of passenger trains, leaving the rails	
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	
7. Trains or engines travelling in the wrong direction through points	
8. Trains running into stations or sidings at too high a speed	
9. Ditto. over cattle on the line	
10. Ditto. over obstructions on the line	
11. Ditto. through gates at level-crossings	
12. The bursting of boilers of engines	
13. The bursting of tubes, &c., of engines	
14. The failure of machinery, springs, &c., of engines	
15. Ditto. of tyres	
16. Ditto. of wheels	
17. Ditto. of axles	
18. Ditto. of brake apparatus	
19. Ditto. of couplings	
20. Ditto. of tunnels, bridges, viaducts, culverts, &c.	
21. Broken rails	
22. The flooding of portions of permanent-way	
23. Slips in cuttings or embankments	
24. Fire in trains	
25. Fire at stations, or involving injury to bridges or viaducts	
26. Other accidents	
TOTAL ALL CLASSES	
Number of Passenger miles	110,808	18,169,093	2,155,420	41,624	449,633	810	95,936									
Number of Servants employed.	50	3,104	954	82	810	95,936										
Number of all descriptions	3,260	253,967	32,420	2,512	95,936											

TABLES AND STATISTICS OF RAILWAYS IN INDIA, 1887-88, AND 1888-89.

SEE ALSO TABLE No. 4.

NATIVE STATES.

H. H. THE GAURWAH'S.				H. H. THE NIZAM'S.				MYSORE.				BEAVRAGAP-GOEDAL.			
No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.
	Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.	
1	23	..	..	..	1	..	..	..	8	..	..	..
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
TOTAL ALL CLASSES				23	1	..	..	1	..	..	..	8	..	..	..

Number of Passenger miles	1,803,376	9,998,527	4,496,556	8,829,925
" of Servants employed	206	1,481	867	780
Train mileage of all descriptions	18,543	111,703	39,808	102,950

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1887, &c.—concluded.

SEE ALSO TABLE No. 4.																	
NATIVE STATES—concluded.																	
JODHPUR.				WADHWAN-MONTI				TOTAL ALL RAILWAYS.									
Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	
No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	No.
1.
2.
3.
4.
5.
6.
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8.
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11.
12.
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TOTAL ALL CLASSES																	
6																	
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TABLE

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for Traffic in INDIA during the and the Number of RAILWAY SER

RAILWAYS.		1.—Collisions between passenger trains, of parts of passenger trains. 2.—Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line. 3.—Collisions between goods trains, or parts of goods trains. 4.—Collisions between light engines. 5.—Passenger trains, or parts of passenger trains, leaving the rails. 6.—Goods trains, or parts of goods trains, engines, &c., leaving the rails. 7.—Trains or engines travelling in the wrong direction through points. 8.—Trains running into stations or sidings at too high a speed. 9.—Trains running over cattle on the line. 10.—Trains running over obstructions on the line. 11.—Trains running through gates at level crossings. 12.—The bursting of boilers of engines. 12.(a).—The bursting of tubes, &c., of engine. 13.—The failure of machinery, springs, &c., of engines. 14.—The failure of tyres. 15.—The failure of wheels. 16.—The failure of axles. 17.—The failure of brake apparatus. 18.—The failure of couplings. 19.—The failure of tunnels, bridges, viaducts, culverts, &c. 20.—Broken rails.																			
STATE IMPERIAL.																					
East Indian	...	2	1	...	2	8	2	...	41	6	...	...	...	1	...	...	...	...	2	...
Rajputana-Malwa	...	1	3	1	1	1	...	...	65	4	3	...	2	...	...	...	6	...	1	...
Southern Mahratta	...	1	1	...	2	4	1	...	44	1	3	...	1	...	...	...	...	...	...	...
North-Western	...	5	4	...	3	15	4	...	52	1	1	...	6	25	...	...	...	1	...	...
Eastern Bengal State Railway System	...	2	...	...	...	7	3	...	73	4	2	...	...	9	...	...	...	2	...	...
Wardha Coal	...	...	...	...	...	2	...	...	2	...	...	...	...	...	...	...	...	...	...	...
Bilaspur-Etáwa	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...
Bengal-Nagpur	...	1	...	...	...	...	...	...	7	...	...	...	4	3	...	...	1	...	...	...
STATE PROVINCIAL.																					
Lucknow-Sitapur-Sihramau	...	...	...	...	...	...	...	...	5	...	...	...	...	1	...	...	...	...	...	...
Nalháti	...	...	...	...	...	...	...	...	1	...	...	...	1	1	...	...	1	...	...	...
Tirhoot	...	...	...	...	...	3	...	...	3	...	...	...	...	2	...	...	...	1	...	...
Burma	...	...	1	...	...	1	1	...	2	1	2	...	...	5	...	...	...	...	...	...
Jorhát	...	...	...	...	3	15	...	...	1	...	...	...	...	11	3	...	1	...	...	...
Cherra-Company Ganj	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GUARANTEED COMPANIES.																					
Madras	...	1	3	...	...	8	...	...	20	...	1	...	...	...	...	...	...	...	...	...
South Indian	...	...	3	...	1	6	...	...	42	...	4	...	...	1	...	...	1	...	...	...
Great Indian Peninsula	...	2	4	...	...	3	...	...	39	1	1	...	1	...	...	...	2	...	1	...
Bombay, Baroda and Central India	...	...	2	...	3	2	...	...	10	1	1	...	...	...	...	...	1	...	1	...
Oudh and Rohilkhand.	...	1	...	...	...	...	...	1	34	...	1	...	1	...	...	...	...	...	...	1
ASSISTED COMPANIES.																					
Darjeeling-Himalayan	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Deoghur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal and North-Western	...	...	...	...	...	3	...	...	13	...	...	...	...	...	...	...	...	...	...	...
Rohilkhand-Kumaun (including Bareilly-Pilibhoet).	...	...	...	...	1	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...
Thaton-Duyinzaik	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
Dibru-Sadiya	...	1	...	...	4	3	...	...	3	...	...	...	...	1	...	...	...	12	...	...
NATIVE STATES.																					
H. H. the Gaekwar's	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
H. H. the Nizam's	...	1	...	...	3	3	...	...	10	...	...	...	1	...	...	...	...	4	...	...
Mysore	...	...	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	1	...	...
Bhánagar-Gondal	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...	...	...	...	...
Jodhpore	...	...	...	...	2	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wadhváu-Morvi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	...	...	...
TOTAL	1887	...	18	22	1	26	87	11	1 488	19	19	...	17	60	3	1	16	...	36	...	
	1886	1	18	26	1	15	81	13	4 425	15	16	1	26	41	1	...	7	1	34	...	

(a) Not passenger but a cartman (see note at foot of page 8).

(d) Excludes Pondicherry Railway.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.

Telegraph.

ADMINISTRATION REPORT OF THE INDO-EUROPEAN TELEGRAPH DEPARTMENT FOR THE YEAR 1886-87.

No. 971,—dated Fort William, the 10th January 1888.

RESOLUTION.—By the Government of India, Public Works Department.

Read—

Letter from the Director-in-Chief, Indo-European Telegraph Department, No. 429, dated 30th September 1887, and its enclosure, the Report for 1886-87.

In July 1886 a reduction in the tariff was introduced; the receipts were, however, higher than had been anticipated. The receipts of the previous year, which had been unusually increased owing to the large number of telegrams passing to and from the Afghan Boundary Commission, amounted to £101,928; those for the year under review were £100,380.

2. The working expenses of the year were £86,552, and the net revenue was £13,827. In the previous year, the Department worked at a loss of £60,079, and in 1884-85 at a profit of £30,502. These fluctuations in the net revenue are mainly due to exceptional causes. Thus, in 1884-85 there was a large write-back from maintenance on account of stores erroneously charged to it in a previous year, and in the next year heavy expenditure was incurred in renewing one of the Jask-Bushire cables.

3. The working expenses of the last three years have been as follows :—

YEAR.	REPAIRS.		Cable Steamer.	Miscellaneous.	Establishment.	Tools and Plant.	Total.
	Ordinary.	Extra-ordinary.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1884-85 . . .	1,09,918	...	1,16,711	—1,34,304	5,10,311	29,270	6,31,906
1885-86 . . .	1,28,024	7,63,693	1,32,686	19,765	5,29,243	46,663	16,20,074
1886-87 . . .	1,75,888	778	1,09,944	14,487	5,30,488	33,944	8,65,529

The charges for establishment and ordinary repairs are still very high and are increasing. The resolution of the Government of India on the previous report noticed that the increases in these charges were not clearly explained, and the same remark is applicable in the present case. Future Administration Reports should contain full explanations on this important point.

4. The traffic transmitted during the year was smaller both in number of messages and of words than in the previous one, which was however exceptional on account both of messages diverted from other routes and also of the telegraphic correspondence with the Afghan Boundary Commission.

5. The working of the Indo-European route during the year 1886-87 was very good. There was no total interruption at all in the Gulf Section between Bushire and Karachi. The total interruptions between Bushire and Teheran were only $2\frac{1}{2}$ days in the aggregate, the longest interruption being for 1 day 14

hours and 22 minutes in January 1887. On the Indo-European Company's Section, between Teheran and London, the gross total interruptions were for 4 days 17 hours and 11 minutes, the longest individual interruption being 2 days 18 hours and 45 minutes in December 1886. These facts compare favourably with similar ones of previous years. The Turkish route was totally interrupted during the year for 108 days, 4 hours and 47 minutes, individual interruptions being of 26 and 31 days' duration.

6. The speed of working on the Teheran route between England and Calcutta averaged 1 hour and 31 minutes during the year under review. This is a great improvement on the preceding year, when the time was 3 hours 42 minutes : that year, however, was an exceptional one. The time of transmission in the two previous years was 1 hour 58 minutes and 1 hour 34 minutes respectively. The speed on the Turkish and Suez routes was 13 hours 23 minutes and 2 hours 31 minutes respectively in 1886-87.

7. The proportion of errors detected in telegrams was rather higher during the year under review than in the previous one. There was however a marked decrease in the number of complaints.

8. The amount of traffic transferred between the Eastern Telegraph Company's lines and those of the Teheran route was exceptionally small, owing to the freedom of both systems from serious interruptions.

9. On the 1st July 1886 the tariff between India and the United Kingdom was reduced from francs 5.60 to francs 5 a word, or from 4 shillings and 7 pence to 4 shillings as levied in the United Kingdom. The continued fall in exchange has however prevented the Indian public from deriving any appreciable advantage from the reduction.

10. On the 1st February 1887, Colonel Sir J. U. Bateman-Champain, R.E., K.C.M.G., died at San Remo. His death deprived the Government of India of an officer whose practical good sense, sound judgment and unfailing tact, combined with a thorough knowledge of the whole system of international telegraphy, had often proved of great value to the interests of India. For sixteen years this officer was the Director-in-Chief of the Indo-European Telegraph Department.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Director-in-Chief, Indo-European Telegraph Department, for information and guidance.

Also that copies of the Report and Resolution be forwarded to the Department of Finance and Commerce, the Military (Marine), Home and Revenue and Agricultural Departments for information.

Also to the Government of Bombay and the Director General of Telegraphs in India for information.

Ordered further, that the Report and the Resolution be forwarded to the Secretary of State for the information of Her Majesty's Government, and published in the *Gazette of India*.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Govt. of India.

No. 429, dated 30th September 1887.

From—COLONEL R. M. SMITH, R.E., Director-in-Chief, Indo-European Govt. Tel. Dept.,
To—The Secretary to the Government of India, PUBLIC WORKS DEPARTMENT.

I have the honour to submit my Administration Report on this Department for the year ending 31st March 1887.

2. Owing to my absence in Persia and the Persian Gulf, I have been unable to prepare the report in time to reach you by the 1st October.

ADMINISTRATION REPORT, 1886-87.

I have the honour to forward, for the information of the Government of India, the following account of the administration of this Department during the year 1886-87. I have classed my observations in the same order and under the same general heads as those in last year's statement.

CAPITAL.

1. In the Administration Report for 1885-86 the total capital expenditure to 31st March 1886 was shown at £1,129,975-15-5.

Capital.

This amount contains several variable accounts for stores, advances, and other items in suspense, and was, chiefly on the balance of these accounts, reduced by £5,559-8-2 during 1886-87, so that at the end of the year it stood at £1,124,376-6-6. See Appendix A.

REVENUE.

2. The receipts for 1886-87 were rather higher than anticipated. Notwithstanding the reduction in the tariff between

Increase of receipts.

Europe and India which took effect from July, they reached the sum of £100,380-11-4, or nearly equalled the revenue of the preceding year, which, owing to exceptional causes and a higher tariff, was unusually high.

Appendix B.

3. Besides the receipts brought to account, the Department transmitted news messages for the information of the Political officers of the value of R48,435, and the cable steamer performed work for other Departments to the estimated value of R10,237.

4. The ordinary expenditure debited against the Department was £86,553, or rather more than that for 1885-86. The difference between the receipts and expenditure, £13,827-13-8, represents a profit of about 1½ on the year's working.

5. The increase of £837 in the ordinary expenditure is arrived at as under :—

Details of some of the expenditure.

	Increase.	Decrease.
	£	£
Repairs	4,786	...
Establishment	539	...
Tools and Plant . . . . .	...	1,272
Cable Steamer . . . . .	...	2,274
Stores . . . . .	...	54
Advertising and Agencies . . . . .	...	72
Royalty, Brown and Allan Relay	200	...
Chief direction . . . . .	...	414
Instruments for Turkish Government . . . . .	...	542
Stationery . . . . .	...	60
TOTAL	5,525	4,688

Net increase in 1886-87 837

LINES, MAINTENANCE, AND REPAIRS.

6. The works in connection with the proposed change of line near Cyrus' Tomb, referred to at the end of paragraph 7 of last year's Report, have had to be postponed in consequence of poles of a wrong pattern being sent out from England. It is hoped, however, that the change may be carried out this autumn.

7. The new road between Teheran and Koom is still in a very bad state, none of the bridges having yet been rebuilt. The largest of them all, over a river about 16 miles from Koom, which had stood the previous winters, was partially destroyed by a heavy flood in the spring of 1887.

8. There was a slight increase in the cases of wilful damage in Persia; 22 cases having occurred in 1886-87 against 14 in 1885-86. All sums due from Persia on this account were recovered.

Persian Gulf. Length of various sections.

9. The total length of our cables is as follows:—

								Knots.
Fao Bushire,	Gutta Percha	.	.	.	.	.	.	152·04
Bushire Jashk,	"	"	.	.	.	.	.	519·055
Jashk Gwadur,	"	"	.	.	.	.	.	267·36
Gwadur Manora,	"	"	.	.	.	.	.	271·94
Manora Karachi,	"	"	.	.	.	.	.	17·97
TOTAL								1,228·86
Bushire Jashk, India Rubber								501·54
TOTAL								1,730·40

10. The maintenance and repairs of the cables in the Persian Gulf are detailed in Mr. Possman's Report which is attached. From this it will be seen that 26 faults occurred during the year, of which 23 were repaired during that period and the remaining 3 shortly afterwards.

11. The total expenditure of cable during the year amounted to 213½ knots, of which 99·1 knots were used in renewing that length in the Bushire Fao cable, thus making that section trustworthy which it had not been for some years. Of the remaining cable expended, 17·67 knots were used in Karachi Harbour for the Military Department to connect the batteries with Karachi.

12. The section of the new cable which was laid in 1885 on a 17 fathom shoal was removed into deeper water.

13. On the Mekran Coast land line 253 new creosoted pine posts were erected in the Gwadur division, and the whole of the fluid insulators were closely inspected, and those requiring it were replenished with fresh fluid. In the Jashk Division the iron standards were inspected and repaired, and strengthened where necessary.

14. Mr. Harrison made a survey of the country between the Dasht and Bahoo rivers, which is annually flooded under the line and rendered impassable, excepting on foot for about 50 miles. In the course of the survey a route was found which affords good camping places and offers an easy access to the line at all times for inspection.

15. In the cable factory at Manora 89·5 knots of cable were manufactured, 87·73 knots repaired and retaped, and 71·93 knots stripped preparatory to the serviceable parts of the core being remade into cable. In the small instrument workshop the number

of orders executed during the year were 74 for this department, and for the Indian and other departments 53. The value of the latter work was R904.

INTERRUPTIONS.

16. The working of the Indo-European route *via* Teheran was remarkably good throughout 1886-87. The total interruptions were few and of very short duration, the aggregate amounting to only 7 days, 4 hours, 34 minutes (against 34 days in 1885-86). Of this aggregate, 4 days, 17 hours, 11 minutes occurred on the Company's section between London and Teheran, and the balance of 2 days, 11 hours, 23 minutes on the Departmental section between Teheran and Bushire. There was no total interruption whatever in the Gulf section between Bushire and Karachi.

Total interruptions on departmental lines.

Appendix C.

17. The Turkish route was totally interrupted 108 days, 4 hours, 47 minutes (as compared with 128 days in 1885-86). About 94½ days are debitable against the Fao-Bushire cable section, the delay in repairing being due to the circumstance of the steamer being in dock at the time of the chief interruption.

Interruptions on Turkish route.

18. For the interruptions *via* Turkey, the Department had to pay under the common purse agreement to the Eastern Company £112-6-6, and to the Indo-European Company £41-11-1.

Effect of interruptions on common purse.

19. There were no other variations in the division of the common purse receipts for total interruptions in 1886-87.

20. By a partial interruption is meant an interruption of one or more wires on a circuit which has still an available line or lines left for communication. The partial interruptions in 1886-87 amounted to 253 days, as compared with 200½ days in the preceding year.

Partial interruptions.

TRAFFIC.

21. The Regulations and Tariffs of the London Convention were in force during the first three months of the year, when they were superseded by the revision of Berlin, which came into operation on 1st July. The chief alteration in the Regulations was the exclusion of rectifying messages from the international accounts. The necessity for this exclusion was so great that this modification had, by agreement with India, been adopted *via* Teheran and Suez towards the end of the previous year, or a few months before the new rule became conventionally applicable. The principal modification in tariffs was a reduction on the extra-European lines, bringing the tariff between Europe and India down to Fcs. 5 *via* Teheran or Suez, and Fcs. 4.50 *via* Turkey. Reduced rates for press messages generally, between England on one side and India and Australia on the other, were also brought into operation from 1st July.

International Regulations in force.

Modification in Tariffs.

22. The paid messages and words carried by the Department were—

Analysis of paid Traffic.

	1886-87.		1885-86.	
	Messages.	Words.	For comparison.	
			Messages.	Words.
Government	2,916	118,552	3,943	247,351
Commercial and private	86,462	1,124,074	109,442	1,333,030
Press at reduced rates	1,355	121,566	191	91,621

23. It has been already explained that the previous year 1885-86 was exceptional. Its traffic contained diverted messages and a large correspondence to and from the Afghan Commission.

24. The average length of messages classed as commercial or private, which constitute the backbone of our traffic, was 13 words. This average is a valuable index of the progress, or otherwise, of Code making. As the average has fluctuated between 12 and 13 for some years, it looks as if the art of condensation by Code has reached its highest practical development for the present.

25. The average speed of transmission by each of the three routes from England to Calcutta, according to the *Government Gazette*, was, *viâ*.—

	Teheran.		Turkey.		Suez.	
	H.	M.	H.	M.	H.	M.
In 1885-86 it was	1	31	13	23	2	31
	3	42	13	52	3	36

26. Compared with the previous year there was, therefore, a very great improvement in the speed from England to Calcutta *viâ* Teheran ; but during five months of the previous year allowance must be made for considerable pressure of extra traffic on the Teheran route, eliminating the effect of which would reduce the average to within two hours, but even so, the improvement in 1886-87 was great.

27. The Traffic Manager, Karachi, whose office it now is to receive for check all the messages transmitted by the Department, reports that he was only able to check half the messages carried in 1886, and that the proportion of error detected as having been made between Teheran and Karachi was $\frac{2}{3}$ of a word per 100 words, as compared with $\frac{1}{3}$ a word per 100 words in 1885.

28. In the previous Report it was mentioned that the rectifying messages for that year were more numerous than usual. They were, however, hardly less numerous last year in comparison with the volume of traffic.

The numbers were :—

	1886-87.	1885-86.
Rectifying messages	1,709	1,938
Public complaints by letter	65	122

29. The number of public complaints by letter within a given year is not so good a test of working as rectifying messages, because (1) the rectifying messages have to a great extent corrected the errors ; (2) comparatively few sufferers take the trouble to complain by letter.

30. Owing to the good working of the main routes, and their exceptional freedom from serious interruption, the amount of transferred traffic during 1886-87 was very small, amounting in London to 754 messages from the Eastern to the Indo-European Company, and 368 from the latter to the former. In the previous year the traffic transferred in London was about 10 times greater in volume.

31. An arrangement was made under which, when a partial interruption occurs between Karachi and Teheran, reducing the means of communication on either section to a single wire, the outward ordinary traffic to India on the single line at 2-30 P.M., Greenwich time, gives way to the homeward traffic to Europe. This arrangement secures the arrival of the Indian traffic in England during office hours, and as any ordinary outward traffic on the Teheran-Karachi line at 2-30 Greenwich time could not be delivered in India before 8 P.M. Indian time, no harm, so far, appears to have been done to traffic for India. The arrangement does not affect Government messages.

82. A useful arrangement was also made in the Persian Gulf, by which messages from Muscat, Bunder Abbas, and Lingah are received from the public by the Post Masters of those places and forwarded by mail to the nearest Telegraph Office. And a special arrangement was made by the parties to the Common Purse in favour of press messages at reduced rates, permitting them, after a delay of 24 hours, to take turn on the main routes with ordinary traffic.

83. The growth of the net receipts of the Common Purse, which had been in rather an increased ratio in 1885-86, owing chiefly to messages exchanged with the temporary frontier mission in Afghanistan, and to news messages from Burma, sustained, as was anticipated, a check in 1886-87, principally in consequence of the reduction in tariff between Europe and India, which, as previously mentioned, was lowered from 1st July by nearly 13 per cent.

34. The following table exhibits the growth and fluctuation of the Common Purse from the time the Department joined it:—

Table A.

YEAR.	First year's actual net receipts and hypothetical increase of 5 per cent. per annum.	Actual net receipts of Common Purse.	Actual increase per cent. per annum on first year's working.	Average increase per cent. per annum.	Fluctuation of each year compared with preceding year.
	£	£			
1878-79	427,180	427,180	...	...	...
1879-80	448,539	480,309	12·437	12·437	...
1880-81	470,966	523,616	10·713	11·25	9·02
1881-82	494,514	515,104	6·437	8·74	1·62
1882-83	519,240	545,043	6·281	7·70	5·81
1883-84	545,202	544,004	4·953	6·73	0·19
1884-85	572,462	556,444	4·504	6·55	2·29
1885-86	601,085	598,913	4·943	5·75	7·61
1886-87	631,139	545,553	3·104	5·13	8·89

For further particulars, see Appendix D.

35. The subjoined table B. sub-divides and analyses the receipt shown in table A:—

Table B.

Common Purse—Analysis of Receipts.

(1) Indian.

YEAR.	First year's actual net receipts and hypothetical increase of 5 per cent. per annum.	Actual net receipts of Common Purse.	Actual increase per cent. per annum on first year's working.	Average increase per cent. per annum.	Fluctuation of each year compared with preceding year.
	£	£			
1878-79	310,010	310,010	...	...	...
1879-80	325,510	337,767	8·953	8·953	...
1880-81	341,786	379,839	10·690	10·15	12·46
1881-82	358,375	360,011	5·110	7·55	5·52
1882-83	376,319	384,007	5·497	6·69	6·66
1883-84	395,660	368,881	3·538	5·59	3·94
1884-85	415,443	360,470	2·545	4·70	2·28
1885-86	436,215	404,063	3·853	4·47	12·09
1886-87	458,025	352,160	1·606	3·83	12·85

Common Purse—Analysis of Receipts—continued.

(2) Trans-Indian.

YEAR.	First year's actual net receipts and hypothetical increase of 5 per cent. per annum.	Actual net receipts of Common Purse.	Actual increase per cent. per annum on first year's working.	Average increase per cent. per annum.	Fluctuation of each year compared with preceding year.
	£	£			
1878-79	117,170	117,170	...	...	...
1879-80	123,029	142,542	21·654	21·654	...
1880-81	129,180	143,777	10·773	14·12	0·87
1881-82	135,639	155,093	9·797	11·84	7·87
1882-83	142,421	161,036	8·274	10·30	3·83
1883-84	149,542	175,123	8·369	9·59	8·75
1884-85	157,019	195,974	8·950	9·38	11·91
1885-86	164,870	194,750	7·528	8·86	0·62
1886-87	173,113	193,393	6·464	8·35	0·70

DIVISION OF TRAFFIC.

The Standard division of Receipts—

	ON INDIAN TRAFFIC		ON TRANS-INDIAN TRAFFIC	
	BEING		BEING	
	Via Suez.	Via Indo-European route.	Via Suez.	Via Indo-European route.
	60·39%	39·61%	80·53%	19·47%

The percentages of traffic actually carried have been—

1878-79	71·31%	28·69%	95·26%	4·74%
1879-80	67·91%	32·09%	94·10%	5·90%
1880-81	69·01%	30·99%	92·50%	7·50%
1881-82	64·63%	35·37%	81·26%	18·74%
1882-83	43·34%	51·66%	59·26%	40·74%
1883-84	55·96%	44·04%	83·52%	16·48%
1884-85	53·02%	46·98%	84·44%	15·56%
1885-86	52·14%	47·86%	75·91%	24·09%
1886-87	55·46%	44·54%	85·32%	14·68%

36. The above table shows that the traffic actually carried by each of the parties to the Common Purse in 1886-87 approached more nearly the standard division than in the preceding year, and the following table exhibits the yearly amounts paid into and drawn from the Common Purse by the Department, the results of nine years working being that the Department has paid in altogether £684,949 and drawn out £680,839 :—

YEAR.	Credited to Purse.	Drawn from Purse.
	£	£
1878-79	42,309	62,264
1879-80	52,458	68,877
1880-81	57,235	76,122
1881-82	67,108	74,528
1882-83	110,728	84,861
1883-84	81,408	76,547
1884-85	85,376	76,610
1885-86	107,317	85,824
1886-87	80,980	75,206
	684,949	680,839

37. Extracting from the Common Purse traffic the percentage carried by the Department, the following figures will show its sub-division between the Teheran and Turkish routes :—

Carried by Department, Indian and Trans-Indian combined.	1886-87.	
	SUB-DIVISION.	
	Via Teheran.	Via Turkey.
14.84 per cent.	14.45 per cent.	0.39 per cent.
	In 1885-86 it was—	
17.92 per cent.	17.47 per cent.	0.45 per cent.

38. Or, dealing with the traffic carried by the Department considered by itself, without reference to the Common Purse, its division in 1886-87 was :—*via* Teheran 95.47 per cent., *via* Turkey 4.53 per cent.

39. The checking of these accounts had not been carried out at the date of last year's Report, as explained therein (paragraph 62). A portion of the Eastern Company's accounts for each month of the year was thoroughly examined, but no error was found.

40. The Indo-European Company's detailed accounts for May 1885 were checked thoroughly, only a few minor errors were discovered, the result of which, so far as this Department is concerned, was an excess credit of two shillings.

41. The usual test was applied to the Eastern Company's accounts, *i.e.*, an arbitrary selection of a portion for each month was thoroughly examined, with the usual satisfactory result, no errors being discovered.

42. The Indo-European Company's accounts for July (the first month under the Berlin Convention) were selected for examination and checked throughout, the net result being 14s. 9d. due to this Department.

43. The settlements with India were effected at the market values of the monthly franc balances. The average rate for the year was 17.34d. per rupee. For the first quarter of the year the ratio between francs and sterling was 25.05, and during the remainder of the year 25.21.

44. The local collections of the Persian section were adjusted at the rate : 1 franc = 26 shahis, and credited to the Government of India at 255 krans = 100 rupees.

45. The settlements with Turkey and the Companies were at 25 francs per £.

INSPECTIONS.

46. Towards the end of March I started from London on a tour of inspection of the Persian and Persian Gulf lines, which lasted till August 17th. Instead of repeating what I have already reported, I beg to refer to my inspection report, a copy of which I submitted to Government with my letter No. 423 of 15th September 1887.

47. In the Persian Gulf section Mr. Finch inspected all the offices and the Ormara-Gwadur section of the land line.

Mr. Finch's tour.

ESTABLISHMENTS.

48. In January 1887 the Director-in-Chief, the late Colonel Sir J. U. Bateman Champain, R.E., K.C.M.G., was most reluctantly forced by very serious illness to seek relief in the south of Europe. He left London for Cannes on the 11th of January, Colonel R. Murdoch Smith, R.E., being appointed Acting Director-in-Chief during his absence. Finding no benefit from his residence at Cannes, Sir J. U. Bateman Champain went to San Remo, where he died on the 1st of February, from which date Colonel Smith was placed in charge of the Department as Director-in-Chief.

49. Sir Henry C. Mance, C.I.E., Engineer and Electrician of the Persian Gulf section, retired on a pension and was succeeded by Mr. J. Possman, Superintendent. Mr. Superintendent Betts of the Persian Gulf section also retired. In the same section one cable clerk resigned, and two died in the course of the year.

DEPARTMENTAL STEAMER.

50. A tabular statement attached to this Report shows the work done by the steamer during the year. She made 8 trips and steamed about 15,000 miles. Appendix E.

STORES.

51. The principal items of expenditure during the year were as follows:—

	R
Purchase of stores in India	13,697
London stores, including freight and landing charges	70,992
Stores from other Departments	4,310
TOTAL	88,999

52. Among the London stores are included 350 Simmen's iron supports, originally sent out for the Persian section, but transferred to the Gulf, as they were not of the pattern required.

53. The issues of stores were as follows:—

	R
Repairs to cable	97,105
Repairs to Mekran land line	18,132
Issues to Offices	13,413

54. The value of the manufacture outturn was R78,516, out of which R77,090 was for cable manufacture and R553 for instruments.

GENERAL.

55. It is hardly possible to exaggerate the loss which the Department has sustained in the lamented death of Sir John Bateman Champain. Associated as he was with the late Colonel Patrick Stewart from the beginning in the project for connecting England with India by telegraph, the very existence of the Indo-European system is in a great measure due to his initiative, while to his constant forethought, tact, and judgment are chiefly due its gradual development from a state of almost hopeless difficulty and confusion into one of order and efficiency. It would be out of place in this report to enter into details regarding his eminent services, but I trust I may be permitted to refer to the short sketch of his career which I have the honour to enclose.

56. The Persian Government have shown a most friendly spirit in allowing us to retain the superintendence and working of the Teheran-Meshed line. Nothing could more clearly illustrate the change in their feelings from distrust to confidence which the 24 years' work of our telegraph staff in Persia has effected. Further striking illustrations of the same friendly spirit were shown during my recent visit to Persia, notably in the prolongation till A.D. 1905 of our two telegraph Conventions, one of which was about to expire.

57. Having assumed charge of the Department only a short time before the close of the year under review, I must refer to the enclosed returns for evidence of the continued efficiency of the Department and of the careful discharge of their duties by its individual officers.

APPENDIX B.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

Revenue Account for the year ended 31st March 1997.—(Prepared partly from telegrams.)

CR.

To Traffic earnings from 1st April 1886 to 31st March 1887—

By *Expenditure* from 1st April 1886 to 31st March 1887—

३. ५. ६.

**Net earnings on Indian, Trans-Indian,
and Local Traffic, including the profit
on mean rate, *vid* Turkey . . .**

62
11

Common Pigeon—

Credits

Debits

Balance due to Common Purse

Net Traffic Receipts

To Miscellaneous Receipts—

In India

English

To Profit and Loss—

Balance of unsettled Traffic Accounts for 1883-84, written off the profit.

Deduct—Loss by Exchange on remittance from Constantinople of Ottoman balance for 1885-86 .

man balance for 1880-86

LONDON OFFICE;
31st August 1887.

R. M. SMITH, Colonel, R.E.,
Director-in-Chief.

A. BRASHER,
Director of Traffic.

To Traffic earnings from 1st April 1886 to 31st March 1887—				£	s.	d.
Net earnings on Indian, Trans-Indian, and Local Traffic, including the profit on mean rate, <i>vide</i> Turkey						
Common Purse—						
Credits	£ s. d.	£ s. d.	£ s. d.			
Debits	£ s. d.	£ s. d.	£ s. d.			
Balance due to Common Purse	£ s. d.	£ s. d.	£ s. d.			
Net Traffic Receipts				99,178	11	4
To Miscellaneous Receipts—						
In India	£ s. d.	£ s. d.	£ s. d.			
„ England.	£ s. d.	£ s. d.	£ s. d.			
To Profit and Loss—						
Balance of unsettled Traffic Accounts for 1883-84, written off the profit.	£ s. d.	£ s. d.	£ s. d.			
Deduct—Loss by Exchange on remittance from Constantinople of Ottoman balance for 1885-86.	£ s. d.	£ s. d.	£ s. d.			
Total				100,380	11	4

By Expenditure from 1st April 1886 to 31st March 1887—				£	s.	d.
Persian Gulf Section—						
Repairs	£ s. p.	£ s. p.	£ s. p.			
„ Renewal of Jaak-Bushire Cable Establishment	£ s. p.	£ s. p.	£ s. p.			
Tools and Plant	£ s. p.	£ s. p.	£ s. p.			
Cable Steamer	£ s. p.	£ s. p.	£ s. p.			
Profit and Loss	£ s. p.	£ s. p.	£ s. p.			
Share of Chief Direction, London and Constantinople Offices	£ s. p.	£ s. p.	£ s. p.			
Share of Advertising and Agency charges for 1885	£ s. p.	£ s. p.	£ s. p.			
Royalty for use of Brown Allan patent relay	£ s. p.	£ s. p.	£ s. p.			
Stores	£ s. p.	£ s. p.	£ s. p.			
Deduct—Value of stationery received without charge	£ s. p.	£ s. p.	£ s. p.			
Total Persian Gulf Section	£ s. p.	£ s. p.	£ s. p.			
Persian Section—						
Repairs	£ s. p.	£ s. p.	£ s. p.			
Establishment	£ s. p.	£ s. p.	£ s. p.			
Tools and Plant	£ s. p.	£ s. p.	£ s. p.			
Profit and Loss	£ s. p.	£ s. p.	£ s. p.			
Stores	£ s. p.	£ s. p.	£ s. p.			
Share of Chief Direction, London and Constantinople Offices	£ s. p.	£ s. p.	£ s. p.			
Share of Advertising and Agency charges for 1885	£ s. p.	£ s. p.	£ s. p.			
Deduct—Value of stationery received without charge	£ s. p.	£ s. p.	£ s. p.			
Total Persian Section	£ s. p.	£ s. p.	£ s. p.			
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT						
Balance	£ s. d.	£ s. d.	£ s. d.			
Total				86,552	17	8
Total				13,827	13	8
Total				100,380	11	4

APPENDIX C.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

List of total interruptions to through traffic on the Constantinople-Karachi Sections of the Turkish route during the year 1886-87.

List of total interruptions to through traffic on the Teheran route in 1886-87.

Month.	Constantinople- Fao Section.	Fao-Karachi Section.	Deduct for simulta- neous interruptions on two or more sec- tions of Turkish route.	Turkish route totally interrupted.	Month.	INDO-EUROPEAN DEPART- MENTAL LINES.		Deduct for simulta- neous interruptions on two or more sections of Indo- European route.	Indo-European route as a whole, viz Teheran, totally interrupted.	REMARKS.
	D. H. M.	D. H. M.				In Persia.	In Persian Gulf.			
1886.										
April . . .	...	23 7 0	...	23 7 0	1886.	0 5 36	...	...	0 6 46	
May . . .	...	31 0 0	...	31 0 0	April . . .	...	...	...	0 11 10	
June . . .	0 5 56	14 3 37	...	14 9 33	May . . .	0 0 55	...	...	0 1 58	
July . . .	...	26 0 0	...	26 0 0	June . . .	...	...	...	...
August . . .	1 6 10	...	...	1 6 10	July . . .	...	...	...	...
September . . .	0 22 54	...	...	0 22 54	August . . .	...	...	...	...
October . . .	1 6 34	...	...	1 6 34	September . . .	...	...	...	...
November . . .	0 9 10	...	...	0 9 10	October . . .	0 3 23	...	...	0 0 39	
December . . .	2 10 50	...	...	2 10 50	November . . .	...	...	...	0 3 23	
1887.					December . . .	...	...	...	2 18 45	
January . . .	5 2 53	...	...	5 2 53	1887.	1 14 22	...	...	2 10 02	
February . . .	0 23 38	...	...	0 23 38	January . . .	0 11 7	...	...	0 11 7	
March . . .	1 2 05	...	...	1 2 05	February . . .	...	...	...	0 12 44	
	13 18 10	94 10 37	...	108 4 47	March . . .	...	...	...	7 4 34	
Comparison with preceding two years.										
Comparison with preceding two years.										
1884-85 . . .	16 22 54	75 18 6	...	92 17 0		D. H. M.	D. H. M.	D. H. M.	D. H. M.	
1885-86 . . .	10 11 58	117 15 30	3 8 22	128 3 28						

• Included also in Fao-Karachi Section.

LONDON OFFICE;
31st August 1887.

R. M. SMITH, Colonel, R.E.,
Director-in-Chief.

A. BRASHER,
Director of Traffic.

APPENDIX D. INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

COMMON PURSE.

Table A.

Division of Receipts.

YEAR.	INDIAN MESSAGES.										TRANS-INDIAN MESSAGES.										TOTAL						
	Number of words.			Total net value.			PROPORTIONS FOR						Number of words.			Total net value.			PROPORTIONS FOR								
							Eastern Company.			Indo-European Company.									Indo-European Department.			Eastern Company.			Indo-European Company.			Indo-European Department.
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1878-79	1,730,805	310,009	16 2	187,214	18 10	69,256	3 5	53,538	13 11	841,866	117,170	15 7	94,357	12 6	14,095	13 2	8,717	9 11	2,562,731	427,180	11 9	281,572	11 4	83,351	16 7	62,256	3 10
1879-80	1,916,511	337,767	6 8	204,191	16 10	75,339	7 5	58,236	2 3	1,030,660	142,541	14 11	114,667	0 5	17,206	6 7	10,663	7 11	2,947,174	490,309	1 7	318,558	17 3	92,545	14 2	68,904	10 2
1880-81	2,143,516	378,839	8 8	229,385	0 9	84,856	2 5	65,598	5 6	1,043,694	143,776	13 1	115,783	6 10	17,298	6 4	10,886	19 11	3,187,214	523,616	1 9	345,168	7 7	102,152	8 9	76,295	5 5
1881-82	2,012,374	360,011	1 9	221,721	18 1	78,165	12 1	60,123	11 7	1,140,106	155,063	0 8	118,529	6 4	21,889	15 3	14,673	19 1	3,152,704	515,104	2 5	340,251	4 5	100,055	7 4	74,797	10 8
1882-83	2,086,976	384,007	5 9	227,060	3 4	88,797	13 1	68,129	9 4	1,196,824	161,035	16 7	119,310	9 1	24,940	13 8	16,784	13 10	3,283,799	545,043	2 4	346,380	12 5	113,738	6 9	84,914	3 2
1883-84	2,056,841	368,880	9 8	223,913	3 6	81,777	2 7	63,190	3 1	1,286,294	175,123	6 7	140,324	19 11	21,404	12 10	13,393	13 10	3,343,139	544,003	15 9	364,238	3 5	103,181	15 5	76,583	16 11
1884-85	2,053,988	360,469	16 5	218,775	8 4	79,980	9 2	61,763	18 11	1,421,111	195,974	2 6	157,057	2 4	23,943	8 0	14,973	12 2	3,455,049	556,443	18 11	375,832	10 8	103,873	17 2	76,737	11 1
1885-86	2,328,875	404,063	1 4	244,016	9 2	90,360	11 7	69,686	0 7	1,442,842	194,749	16 11	152,939	16 4	25,483	15 1	16,326	5 6	3,771,717	598,812	18 3	386,956	5 6	115,844	6 8	86,012	6 1
1886-87	2,314,948	353,159	11 4	195,305	5 6	87,058	6 11	69,795	18 11	1,441,312	193,393	8 5	164,991	6 11	17,217	18 3	11,184	3 3	3,656,260	545,552	19 9	368,408	17 9	101,837	13 8	75,206	8 4

Table B.

Division of Traffic as actually carried.

YEAR.	INDIAN MESSAGES.										TRANS-INDIAN MESSAGES.										TOTAL															
	Total net value.			PROPORTIONS CREDITED BY						PROPORTIONS CREDITED BY						Total net value.		PROPORTIONS CREDITED BY																		
				Eastern Company.			Indo-European Company.			Indo-European Department.			Eastern Company.					Indo-European Company.			Indo-European Department.															
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.													
1878-79	310,009	16	2	231,062	0	7	48,921	2	0	40,026	13	7	117,170	15	7	111,616	0	7	3,316	9	4	2,238	5	8	427,180	11	9	392,678	1	2	52,237	11	4	42,264	19	3
1879-80	337,767	6	8	229,381	19	1	59,437	16	3	48,947	11	4	142,541	14	11	134,124	5	8	4,877	2	3	3,540	7	0	490,309	1	7	363,506	4	9	64,314	18	6	52,437	18	4
1880-81	379,839	8	8	262,115	19	4	64,967	10	10	52,755	13	6	143,776	13	1	132,990	5	3	6,307	8	7	4,478	19	3	523,616	1	9	395,106	4	7	71,274	19	5	57,234	17	9
1881-82	360,011	1	9	232,632	0	4	71,429	14	11	55,399	6	6	155,063	0	8	126,038	4	1	17,846	9	11	11,206	6	8	515,104	2	5	358,730	4	5	89,276	4	10	110,728	1	4
1882-83	384,007	5	9	185,637	10	3	113,201	11	7	85,168	3	11	161,035	16	7	95,426	5	8	40,049	13	6	25,539	17	5	545,043	2	4	281,063	15	11	153,251	5	1	81,407	15	2
1883-84	368,880	9	2	206,426	16	6	92,281	15	4	70,171	17	4	175,123	6	7	146,277	15	11	17,609	12	10	11,235	17	10	544,003	15	9	352,704	12	5	109,891	8	2	81,407	15	2
1884-85	360,469	16	5	191,129	15	6	95,655	5	6	73,684	15	5	195,974	2	6	165,473	1	3	18,899	7	5	11,691	13	10	556,443	18	11	356,602	16	9	114,464	12	11	85,376	9	3
1885-86	404,063	1	4	210,664	5	2	104,907	9	3	85,491	6	11	194,749	16	11	147,835	3	0	28,069	1	10	18,825	12	1	598,812	18	3	358,469	8	2	132,996	11	1	107,316	19	0
1886-87	352,159	11	4	195,305	5	6	87,058	6	11	69,795	18	11	193,393	8	5	164,991	6	11	17,217	18	3	11,184	3	3	545,552	19	9	360,266	12	5	104,276	5	2	80,960	2	2

LONDON OFFICE ;

The 31st August 1887.

R. M. SMITH, Colonel, R.E.,

Director-in-Chief.

A. BRASHER,

Director of Traffic.

APPENDIX E.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

PERSIAN GULF SECTION.

Statement of work done by Her Majesty's I. G. T. S. "Partick Stewart" during the year 1886-87.

DATE.				Particulars.
From		To		
April	1, 1886	May	14, 1886	In Bombay Dock undergoing repairs, &c.
May	15, "	"	16, "	Hauled out of dock, coaled ship, received stores, &c., for Karachi.
"	17, "	"	20, "	Left for Karachi, having in tow Bushire Residency steam launch, arriving 20th.
"	21, "	"	28, "	Lying at moorings in Karachi harbour, preparing ship for sea, taking in coal, cables, &c.
"	29, "	June	1, "	Left Karachi, calling at Ormara, Gwadar and Charbar.
June	2, "	"	3, "	Repaired fault in Gwadar-Jask Section off Ras Maidan and arrived at Jask.
"	4, "	"	6, "	On passage to Bushire, arrived morning of 6th and left at night for position of fault.
"	7, "	"	8, "	Repaired two faults, one 50' west of Reshire and the other 41' west of Bushire, called at night at Reshire to land the Acting Engineer, and left for Fão.
"	9, "	"	11, "	Arrived at Fão afternoon and Mahmra at night, transhipped stores to <i>Comet</i> and left, calling at Fão and arrived and anchored off Reshire.
"	12, "	"	16, "	Left at night for position of fault off Great Tumb and repaired fault in india-rubber, Jask-Bushire Section, and left for Kœe Mubarak.
"	17, "	"	17, "	Picked up old gutta-percha cable off Kœe Mubarak, and spoke H. M. S. <i>Kingfisher</i> , who reported fault in india-rubber, proceeded and anchored off Jask.
"	18, "	"	22, "	Left for position of 2nd fault in india-rubber off Great Tumb, after its repair left for fault in the Bushire-Fão Section, which was reported when repairing the india-rubber, after repairing it anchored in Bushire inner roads, coaled and provisioned ship.
"	23, "	"	26, "	Left for Jask, picked up some old gutta-percha and arrived at Jask.
"	27, "	"	29, "	At Jask fresh south-east gale blowing. Left for position of fault in Gwadar-Jask Section, 53' from Jask, and after repairing it left for Charbar.
"	30, "	July	2, "	Called at Charbar, Gwadar, and Ormara, arriving at Karachi on 2nd.
July	3, "	"	15, "	Lying at moorings in Karachi harbour, overhauling engines, boilers, preparing ship for sea, taking in cable for completing renewal of Bushire and Fão Section.
"	15, "	"	31, "	Left Karachi for Persian Gulf via Jask, picked up old cable and renewed Bushire-Fão Section, and anchored off Reshire, awaiting the arrival by mail of the Chief Officer.
August	1, "	August	4, "	Left Bushire and repaired fault in the india-rubber, Bushire-Jask Section, off Great Tumb Island and arrived at Jask.
"	5, "	"	7, "	Left Jask calling at Charbar, Gwadar, arriving Karachi 7th.
"	8, "	"	25, "	Laying at moorings in Karachi harbour, preparing ship for sea, taking out and receiving cable, coaling ship, &c.
"	26, "	September	19, "	Left Karachi and repaired two faults in the india-rubber, Jask-Bushire Section, and one in the new gutta-percha, Jask-Bushire Section, also endeavoured to repair the gutta-percha, Karachi-Gwadar Section, but failed, swell being too heavy, picked up a few miles of old cable off the Quoina, called at Bushire, Jask, Charbar, Gwadar, Ormara, arriving at Karachi 19th.

Statement of work done by Her Majesty's I. G. T. S. "Patrick Stewart" during the year 1886-87—continued.

DATE.		Particulars.
From	To	
September 20, 1886 .	October 1, 1886 .	Lying at moorings in Karachi harbour, taking in cable, coal, stores, &c., and preparing ship for sea.
October 2, " .	" 12, " .	Left Karachi and finally repaired fault in the gutta-percha, Karachi-Gwadar Section, arrived and discharged stores at Gwadar and left for Ormara, arriving Karachi 12th, also towed a bugalow from Karachi with telegraph stores, and cast off opposite Charbar.
" 13, " .	" 29, " .	Lying at moorings in Karachi harbour, taking in cable, preparing ship for sea, and overhauling engines, &c.
" 30, " .	November 13, " .	Left Karachi, conveying Colonel Reynolds and party to Gwadar, called at Ras Kutchery, Ormara, Gwadar, and Jask, and repaired india-rubber, Jask-Bushire Section, south of Bushire about 90', the repair to this section was much delayed owing to a continuance of strong north-west winds, and arrived at Bushire.
November 14, " .	" 15, " .	At Bushire delayed by north-west winds.
" 16, " .	" 26, " .	Left Bushire, repaired a fault in the Bushire-Fao Section, about 77' from Bushire (this fault developed after leaving Karachi), picked up part of the old Bushire-Fao cable and arrived at Bushire, coaled ship, provisioned, &c., and left for Gwadar <i>via</i> Lingah, Jask, and Charbar.
" 27, " .	" 30, " .	Arrived Gwadar, embarked Colonel Reynolds' escort, &c., and left for Ormara, arriving Karachi 30th.
December 1, " .	December 5, " .	Lying at moorings in Karachi harbour, overhauling engines, taking out cables, &c.
" 6, " .	" 14, " .	Left Karachi, called at Ormara and Gwadar, and repaired a fault in the Gwadar-Jask Section and returned to Karachi.
" 15, " .	January 5, 1887 .	Lying at moorings in Karachi harbour, overhauling engines, boilers, &c.
January 6, 1887 .	" 26, " .	Left Karachi, calling Gwadar, Jask and Bushire, and repaired two faults in india-rubber, Jask-Bushire Section, and one fault in the gutta-percha, Gwadar-Jask Section, and returned to Karachi, calling Jask and Charbar.
" 27, " .	" 29, " .	Lying at moorings in Karachi harbour, coaling ship, removing cable, telegraph stores, &c.
" 30, " .	February 2, " .	Left for Bombay, arriving there on the 2nd.
February 3, " .	" 7, " .	Lying at moorings in Bombay harbour.
" 8, " .	" 25, " .	In dock, undergoing repairs to engines, cleaning vessel's bottom, &c.
" 26, " .	" 26, " .	Hauled out of dock, took short trip round the harbour to try engines, &c., and coaled ship, &c.
" 27, " .	March 3, " .	Received stores, passengers, &c., and left for Karachi with torpedo boat <i>Miner</i> in tow, arriving 3rd.
March 4, " .	" 12, " .	In Karachi harbour, discharging Government stores, coaling ship, taking in cables, stores, &c., for telegraph stations.
" 13, " .	" 18, " .	Left Karachi, called Ormara, Gwadar, Charbar, and repaired fault in Gwadar-Jask Section, 50' east from Jask, and cabled at Jask.
" 19, " .	" 22, " .	Repaired a fault in the india-rubber, Jask-Bushire Section, 85' from Jask, and called at Lingah for mails, &c.
" 23, " .	" 29, " .	Repaired 2nd fault in india-rubber, Jask-Bushire Section, 110' from Bushire, removed new gutta-percha off 17 fathoms patch, fixed position of same and examined old gutta-percha, about 118' from Bushire.
" 30, " .	" 31, " .	Arrived at Bushire and employed picking up old cable.

KARACHI;
23rd July 1887.

B. FINCH,
Director, Persian Gulf Telegraph.

APPENDIX F

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

PERSIAN GULF SECTION.

Administration Report of the Engineer and Electrician, 1886-87.

The lengths of the various sections on the 31st March 1887 were as follows :—

	Knots.
Fão-Bushire, gutta-percha	= 152·04
Bushire-Jask, gutta-percha, new	= 519·55
Bushire-Jask, india-rubber	= 501·54
Jask-Gwadur, gutta-percha	= 287·36
Gwadur-Manora, gutta-percha	= 271·94
Karachi-Manora, (3) gutta-percha	= 17·97
TOTAL	= 1730·40

The total length having been increased 1·41 knots in the various repairs.

ELECTRICAL CONDITION OF THE CABLE.

Appendix A.

The insulation of the Fão-Bushire, the Bushire-Jask, new gutta-percha, and the Jask-Gwadur cables is low on account of a minute fault in each of these sections, which I have not as yet been able to localise.

The insulation of the india-rubber cable has been much improved by the cutting out of the various faults, and by the removal of a length of 13 miles of very bad cable near Bushire.

FAULTS AND INTERRUPTIONS.

Appendix B.

The faults during the past year amounted to 26, of which 23 had been repaired before the 1st April last, whilst 3 (of which 2 are partial ones and one a total break) were still awaiting repair on that date. One of these partial faults is in the Fão-Bushire Section, and has such a high resistance as to prevent accurate localisation, the other one was in the new Bushire-Jask gutta-percha cable, and could not be repaired before, as I first wished to restore communication on the india-rubber cable; this latter as well as a total break in the Jask-Gwadur cable have now been cut out, and all our cables are in good working order.

One circuit between Karachi and Bushire was available throughout the year, while a second line was available for over seven months.

REPAIRS.

To execute the repairs the cable ship *Patrick Stewart* made eight trips in the last official year, during which she steamed 15,000 miles. The engineering staff were absent from Karachi on repairing duty 167 days. Of the 197 miles of cable disturbed in the various repairs at sea and the partial renewal of the Fão-Bushire cable, 33 per cent. had to be left on the ground as too weak to bear lifting; 40 per cent. was found too weak to be re-laid and has been stripped for the core, with the exception of that part brought back from our last repairing trip, which will be stripped shortly, 23 per cent. was found in sufficiently good order for relaying after repair, and 4 per cent. was in short lengths, and has been sold for fencing purposes.

EXPENDITURE OF CABLE AND CABLE IN STOCK.

Appendix C.

The total expenditure of cable during the year amounted to 213·471 knots. True to our policy of renewing large lengths of our cable where it was known to be in very bad order, I inserted 99·1 knots of good cable in the Fão-Bushire Section in July last year, since which renewal not a single total interruption has taken place in this section.

Of the cable expended, 17·697 knots were used in laying a cable for the Military Department to connect the batteries at Manora with the Cantonment of Karachi, and in renewing our harbour cables. This leaves 96·674 knots expended in 22 repairs at sea or 4·403 knots per repair—a satisfactory result when we consider that two of the repairs were really renewals of very bad lengths of cable of 13 and 28 knots, respectively.

The cable in stock on the 1st instant amounted to 80·882 knots.

SUMMARY OF THE HISTORY OF THE CABLES DURING 1886-87.

FAO-BUSHIRE SECTION.

This section developed five total breaks between the 1st April and the 8th July last owing to corrosion of guards, when it was decided to at once proceed with the renewal of the

remaining bad length of cable from the 53rd mile, from Fão up to the Bushire cable-house—a distance of 99 miles. This very necessary work was completed on the 27th July last, since which time no total interruption has taken place, except one of 17 hours during the removal of the sixth fault, a partial one, due to the core being pierced in two places as with a knife, while the guards showed no sign of injury. A seventh defect has not up to the present been cut out owing to its high and variable resistance, preventing the localisation of its position. It does not, however, in any way interfere with the working.

This section was interrupted for 94 days, of which 60 are due to the repairing vessel being in dock in Bombay.

BUSHIRE-JASK INDIA-RUBBER CABLE.

Ten faults occurred in this section during the past year, of which one was caused by a chafe, seven by corrosion of the iron guards, and two by broken joints, the ends of which pierced the dielectric and caused partial earth faults. At nearly every point where I cut this cable, it was found in very bad order, the guards having in many places quite disappeared, bare core being exposed. One of the faults was due to a fish bite in a piece of this exposed core. I renewed a length of 13 knots near Bushire, where I found it exceptionally bad. From the appearance of this cable at different spots along its course, I apprehend that it will give us a great deal of trouble in the near future, and the sooner it is renewed the better.

This section was interrupted 132 days in the last official year, of which 59 days are due to the ship being in dock.

BUSHIRE-JASK NEW GUTTA-PERCHA CABLE.

No less than three partial faults developed in this section during the year. One was cut out on the 3rd September, while two remained at the close of the year, of which one was removed on the 4th instant. The third defect could not up to the present be accurately localised. The faults were found to be due to defects in the manufacture of the core, some foreign substance being embedded in the percha, leaving only a thin layer of the latter to insulate the conductor which layer was pierced by the action of the current.

The cable was laid on a 17 fathom shoal, 2 miles in extent, during submersion and (the surrounding soundings being 42 to 45 fathoms) it was not thought safe to leave it there. I therefore took it off the bank on the 29th March last, and placed it in deep water, so that any danger of a chafe by the action of the waves is now avoided.

This section was only interrupted for 7½ hours during the repair of one fault.

JASK-GWADUR SECTION.

Five faults were cut out of this section, of which two were due to the core being pierced by a chafed iron wire, and the other three to corrosion of the guards and consequent breaking of core in spans across declivities. A sixth fault was not repaired on the 1st instant, as its position could not be accurately localised, and I trusted that on my return from the last trip up the Gulf, the tests would more accurately indicate at which point the cable was interrupted.

This hope was, however, not fulfilled, as both ends of the break were partly sealed by the gutta-percha, and I have repaired the break on the 9th instant.

The interruptions on this section amounted to 60 days.

GWADUR-MANORA SECTION.

One fault only occurred on this section, due to a fish bite in bare core. The repair of this fault had to be interrupted for 19 days, owing to the very bad state of the cable and the heavy monsoon swell prevailing.

On attempting the repair when the sea had calmed down, I found the cable so bad for a distance of 28 miles, that I could get no end to splice on to in the whole of this length, and had to pick up the shore end, 5 miles from Gwadar, before I succeeded in restoring communication. In this repair I was only able to pick up 8 miles of cable, all the rest being too weak to be lifted. However, the result has been that no fault has since occurred in this section, and I have doubtless cut out the worst part of the line.

The interruption on this section only amounted to 23 days, including the 19 days during which repairing operations had to be suspended.

BUSHIRE-JASK OLD GUTTA-PERCHA CABLE.

Since this cable was abandoned in November 1885, I have recovered 121·78 knots, of which quantity 87·53 knots were found to be fit for re-laying after repair.

Most of the latter cable was comparatively new, having been inserted in various repairs since 1881.

Of the remainder, about 200 miles in one continuous length had not developed any fault till April 1886, when a break occurred about 60 miles inside this piece. I lately lifted the cable near this break and examined it for some distance, but found several more faults. As the iron guards were also found much decayed, I have recommended that it should be taken up as early as possible, so that the core can be re-made into cable at our Manora factory.

During the next year the *Patrick Stewart* will fill up with old cable from this section at every trip, so that I trust all that can be recovered will have been obtained by the close of this year.

HARBOUR CABLES.

Appendix D.

No total interruptions occurred on any of these cables during the year, but their insulation became very low. The iron guards were also completely decayed in several sections.

A new cable was laid from Manora to camp for the Military Department, to connect the batteries at Manora with Karachi by telegraph. I took this opportunity to renew our faulty cables, and they are now all in perfect order. The insulation is not high owing to many joints in the core, but the guards are new, and these cables will not give trouble for years.

CABLE-HOUSES AND LAND-LINES TO OFFICES.

All cable-houses and land-lines thence to the various offices have been inspected from time to time, and were found in perfect order.

The Director has ordered the Bushire cable land-lines to be strengthened by a double line of posts being bolted together, as was done at Jask two years ago.

The cable-boxes between Karachi and Manora have all been repaired, and are in good order.

MECHANICAL CONDITION OF THE CABLES.

A large length of the Fāo-Bushire section having been renewed in July last with partly good old retaped and partly new cable, is in excellent mechanical condition, and will not likely be interrupted for some years.

The same may be said of the Bushire-Jask gutta-percha cable, which was only laid in November 1885: three manufacturing faults have been cut out of the core of this cable, and one is in course of development; these faults do not interrupt the working in any way, and I do not anticipate many more of them, as the cable has now been under electrification for a sufficient time to show up most defects of this kind.

The india-rubber cable from Bushire to Jask is now nearly 18 years old, and is in a very weak condition all along its course, the iron guards being much decayed.

The Jask-Gwador and Gwador-Manora cables have now been submerged over 23 years; but owing to the more favourable nature of the soil on which they rest, are in much better condition than the india-rubber section. I anticipate that these two sections will last for many years yet when the known weak lengths are renewed.

MANORA CABLE FACTORY.

The factory boiler has not shown any defect since we used only fresh water, and it is now in excellent working order.

A new boiler has been received from England, and has been put up in the boiler-shed. It has been tried with most satisfactory results, and there is now no chance of any stoppage of work should the old boiler become defective.

Some of the wire bobbins of the cable machine having become weak, Mr. Hughes, the Engine Foreman, is engaged in making new ones to replace them.

The following summary of work done during last year in the factory shows a better result even than that achieved in the year 1885-86:—

	Knots.
Cable manufactured	89.50
Cable repaired and retaped.	87.73
Cable stripped for the core.	71.46
Short pieces of cable repaired and prepared for sale for fencing purposes	7.99

Total cable passed through the factory 257.18 knots, besides which 17.39 knots short pieces of core were stripped for the sake of the copper.

My best thanks are due to the European Foremen for their hearty co-operation in the work at the factory and at sea during repairs, which enabled me to show such excellent results

The total disbursements at Manora have been slightly in excess of those of the previous year. This is due to the following causes:—

31 knots more cable were repaired and retaped than in the year 1885-86.

21 knots less were stripped than in the previous year; but as the ship made two more trips, it became necessary to employ much extra labour while she was absent from Manora, so as to empty the tanks for the reception of cable brought back from the repairs.

The Second Foreman, Mr. Moore, was absent on leave till the 12th October last, & Mr. Rowley having been sent out from England to act for him. As Mr. Foreman Brown expressed his intention of going on leave in March, the Director-in-Chief sanctioned Mr. Rowley being retained on the temporary establishment during the interval, as his pay (about Rs.1,000) would come to little more than the passage home and out, and as it might be difficult to find another good man to take Mr. Brown's place.

WORKING AND ESTING.

Various improvements have been introduced in the translation arrangements at Jask station in the year under review, by which loss of current by leakage has been almost completely eliminated and working speed accelerated. Great credit is due to Mr. Pierce, the Assistant Superintendent in charge at Jask, for the great attention he devoted to this important part of his duties, and by which he was enabled to offer the suggestions which led to the improvements.

The average distance between the assumed and actual position of faults amounted to 0.43 of a knot.

CONCLUDING REMARKS.

As foreshadowed in my last report, we have made extensive renewals during the past year. The Fao-Bushire Section has been made safe for years by the insertion of 99 knots of cable. The india-rubber cable had 13 knots and the Gwador-Karachi Section 28 knots of new cable inserted in continuous lengths, bringing up our renewals to 140 knots.

True to the renewal policy, I took up all the very bad cable I came across during the various repairs and inserted good cable instead.

During the next year I expect that renewals to the extent of 150 knots will be made, and by continuing on these lines I doubt not that our interruptions will in two or three years become so infrequent, that one or two trips of the cable ship per annum will suffice to keep communication open.

In conclusion, I cannot but again express my high appreciation of the services of my Electrical Assistant, Mr. Andrews, one of the most zealous and able officers of this department.

J. POSSMANN,
Engineer and Electrician,
Persian Gulf Telegraphs.

APPENDIX A.

Statement showing Insulation of the Persian Gulf Cables during March 1887.

SECTIONS.	Length in knots.	INSULATION IN MEGOHMS PER KNOT.		
		Original.	March 1886.	March 1887.
Fao-Bushire	152.04	620	404	Faulty.
Bushire Jask (new gutta-percha)	519.3	1,285	478	Faulty.
Bushire-Jask (india-rubber)	501.14	2,000	45	629
Jask-Gwador	267.19	400	103	...
Gwador-Manora	271.94	275	62	102
Harbour Cable, No. 1	5.99	24	6	2
Ditto No. 2 . . . . .	...	4	3	1
Ditto No. 3 . . . . .	...	75	1	1

W. FINCH,
Director, Persian Gulf Telegraphs.

J. POSSMANN,
Engineer and Electrician,
Persian Gulf Telegraphs.

APPENDIX B.

Statement showing the Faults, Repairs, and Renewals on the Persian Gulf Cables during the official year 1886-87.

No.	Date.	No.	Date of development.	FAULT.	DURATION OF INTERRUPTION.		Section.	LOCALITY OF FAULT.		Cause of Fault.	REMARKS.
					Days.	Hours.		Miles.	From		
1	June 2, 1886	1	May 3, 1886		0	8½	Jask-Gwadar	83-15	Jask	Hole in percha	Partial earth.
2	" 7, "	2	" 8, "		60	7	Fao-Eushire	102-16	Fao	Corrosion of guards	Broken conductor.
3	" 8, "	3	" 7, "		0	22	Ditto	113-56	"	Decay of guards	Ditto.
4	" 16, "	4	" 5, "		11	3	Jask-Bushire, india-rubber	333-2	probably.	Probably chafe	Total break.
5	" 19, "	5	" 16, "		0	6	Ditto	328-88	"	Ship steering about with wind and tide during final splice of repair; on 16th June broke a joint made in 1883, and broken ends pierced india-rubber.	
6	" 21, "	6	" 18, "		3	5	Fao-Bushire	96-83	Fao	Corrosion of guards	Broken conductor.
7	" 29, "	7	" 9, "		20	0	Jask-Gwadar	54-71	Jask	Ditto	Ditto.
8	July 27, "	8-9	" 26, "		30	22½	Fao-Bushire	132-	"	Ditto	Ditto.
9	August 3, "	10	" 19, "		0	10	Bushire-Jask, india-rubber	103-7	Fao	A broken joint	Partial earth.
10	September 2, "	11	" 5, "		27	21	Ditto ditto	332-65	Bushire	Corrosion of guards	Broken conductor.
11	" 3, "	12	" 31, "		0	7½	Bushire-Jask, gutta-percha	132-12	"	Core pierced in two places, nothing to account for it in guards or yarn.	Partial earth.
12	" 10, "	13	August 7, "		2	22	Bushire-Jask, india-rubber	130-0	"		
13	October 8, "	14	" 28, "		23	12	Gwadar-Manora	21	unrecovered probably.	Probably corrosion of guards	Partial earth until September 7th, when it broke down.
14	November 12, "	15	" 18, "		5	2	Bushire-Jask, india-rubber	32	Gwadar	Decay of guards, core bitten by fish.	Partial earth
15	" 18, "	16	" 15, "		0	17	Fao-Bushire	102-5	Bushire	Probably hole in dielectric.	Ditto
16	December 10, "	17	" 1, "		9	13	Jask-Gwadar	74-1	Fao	Fault not recovered.	Ditto
17	January 16, 1887	18	" 23, "		24	2	Bushire-Jask, india-rubber	59-87	Jask	Core pierced in two places apparently by a knife.	Total break.
18	" 20, "	19	" 26, "		1	7	Ditto	5-9	Bushire	Corrosion of guards	Broken conductor.
19	" 23, "	20	January 15, 1887		8	4½	Jask-Gwadar	373-02	"	Fish bites in bare core, guards decayed.	Partial earth.
20	March 17, "	21	" 19, "		...	...	Ditto	46-7	Jask	Decay of guards	Total break.
21	" 21, "	22	March 10, "		...	...	Bushire-Jask, india-rubber	39-57	"	Hole in percha	Partial earth.
22	" 24, "	23	January 24, "		59	10	Ditto ditto	94-7	Bushire	Corrosion of guards	Broken conductor.
23	" 24, "	24	November 17, 1886		...	...	Fao-Bushire	112-47	"	Ditto	Ditto.
24	" 29, "	25	March 24, 1887		...	...	Bushire-Jask, gutta-percha	...	"	Partial earth—not yet repaired; does not affect communication.	Partial earth.
25	" 29, "	26	" 10, "		...	...	Jask-Gwadar	...	"	Ditto	Ditto
26	" 29, "	...	" 10, "		21	...	Bushire-Jask, gutta-percha	...	"	Ditto	Ditto
27	" 29, "	...	" 10, "		3	...	Bushire-Jask, gutta-percha	184	"	Diversion off Shoal.	

B. FFINCH,
Director, Persian Gulf Telegraphs.J. POSSMANN,
Engineer and Electrician,
Persian Gulf Telegraphs.

APPENDIX C.

Statement showing Expenditure of Cable during 1886-87 and quantity remaining on hand on 31st March 1887.

Description.	Balance, 31st March 1886.	RECEIVED SINCE				TOTAL		Balance in hand, 31st March 1887.	REMARKS.
		Manufacture at Manora.	Received from England.	Picked up at sea fit for relaying.	Receipts, 1886-87.	Expenditure, 1886-87.			
<i>Gutta-percha Cable.</i>									
Shore end cable	1-418	3-540	...	1-780	6-738	49-9	1-829		
Main cable, 1st class	75-868	10-190	...	70-722	156-780	139-934	16-846		
Small type cable and core sheathed with No. 9 wire . . . . .	...	...	...	...	...	...	...
Small type cable, Persian Gulf, 2nd class core sheathed with No. 9½ wire . . . . .	...	...	...	...	...	...	Nil.		
Main cable, 2nd class . . . . .	...	...	...	4-570	4-570	4-570	9-410		
Thin cable, thin core . . . . .	...	...	...	9-410	9-410	...	...
Ditto thick, 2nd class, old core	11-440	...	...	...	11-440	10-878	0-562		
Ditto thick, 1st class, ditto . . . . .	...	75-770	...	...	75-770	26-520	49-250		
<i>India-rubber Cable.</i>									
Main cable	26-465	...	...	1-250	27-715	26-680	1-055		
Shore end	1-980	...	...	...	1-980	...	1-980		
TOTAL	117-121	89-500	...	87-732	294-353	213-471	80-882		

B. FFINCH,
Director, Persian Gulf Telegraphs.

J. POSSMANN,
Engineer and Electrician; Persian Gulf Telegraphs.

APPENDIX D.

Statement showing the Repairs and Renewals of Harbour Cables during the official year 1886-87.

Number of Repair.	DATE OF		Number of Cable.	Locality of fault.	Cause of fault.	REMARKS.
	Development of fault.	Completion of repair.				
1	.....	May 3rd, 1886	1, 2, 3	.....	.....	Three cables laid between box 5 and 6, necessitated by the construction of a jetty over the old course of our cables; 1.28 knots expended.
2	.....	February 28th, 1887	4	.....	.....	One cable connecting the Camp Office with the batteries at Manora laid for the Military Department. Length 7.838 knots.
3	.....	Ditto ditto	5	.....	.....	One cable connecting the Harbour Board Office with the Port Office at Manora by telephone laid for the Harbour Board. Length 4.273 knots.
4	January 10th, 1886	January 31st, 1887	1, 2, 3	Between Box 4 and 5	Decay of guards	Three cables laid from Box No. 2 to Box 5, replacing the old ones, which were in bad condition; 4.306 knots expended.
5	April 5th, 1886	March 1st, 1887	1	Office to Box 1	Core perished	Six lengths of core laid from Karachi Office to Box 2; 0.89 knots expended.

B. FFINCH,

Director, Persian Gulf Telegraphs.

J. POSSMANN,

Engineer and Electrician, Persian Gulf Telegraphs.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

PERSIAN GULF SECTION.

STATEMENT A.—Showing the traffic received from the Indian, Persian, and Turkish Telegraph lines and from Stations of the Section during the year 1886-87.

1886-87.	INDIAN LINES.			PERSIAN LINES.			TURKISH LINES.			STATIONS OF THE PERSIAN GULF SECTION.			GROSS TOTAL.		
	Number of messages.	Number of words.	Net receipts, Persian Gulf Section.	Number of messages.	Number of words.	Net receipts, Persian Gulf Section.	Number of messages.	Number of words.	Net receipts, Persian Gulf Section.	Number of messages.	Number of words.	Net receipts, Persian Gulf Section.	Number of messages.	Number of words.	Net receipts, Persian Gulf Section.
			R. a. p.			R. a. p.			R. a. p.			R. a. p.			R. a. p.
April	3,337	47,165	37,215 12 0	2,987	50,765	35,527 11 0	61	466	372 1 0	236	2,573	543 1 0	6,621	100,969	73,658 9 0
May	3,445	47,262	38,592 5 0	3,108	54,592	37,759 6 0	...	...	.....	211	2,163	439 13 0	6,764	104,017	74,791 8 0
June	3,454	46,911	36,478 5 0	2,567	53,232	36,013 11 0	120	1,719	1,229 10 0	190	2,133	586 3 0	6,721	103,995	74,307 13 0
July	3,767	52,266	38,207 3 0	3,810	65,617	43,892 9 0	42	591	427 4 0	221	2,801	809 6 0	7,840	121,265	83,336 6 0
August	3,577	51,536	37,998 9 0	3,054	52,144	31,911 6 0	330	2,851	2,072 10 0	293	3,305	859 4 0	7,254	109,836	72,841 13 0
September	3,716	48,969	34,424 13 0	3,037	49,982	32,026 6 0	303	2,643	2,074 6 0	264	3,183	1,046 6 0	7,340	102,777	69,571 15 0
October	3,546	48,086	34,678 1 0	3,490	57,522	35,431 0 0	348	3,394	2,607 5 0	316	4,088	1,128 10 0	7,690	113,090	73,845 0 0
November	4,160	57,259	41,523 13 0	3,343	54,422	33,976 6 0	337	2,905	2,441 2 0	841	4,000	1,019 9 0	8,181	118,586	78,960 14 0
December	3,974	56,341	41,014 13 0	3,733	61,608	38,516 2 0	284	2,252	1,906 0 0	259	2,779	687 5 0	8,250	122,990	82,124 4 0
January	4,021	61,664	44,732 14 0	3,713	63,617	41,334 9 0	271	2,392	2,037 2 0	291	4,262	1,399 1 0	8,296	131,935	89,503 10 0
February	3,919	56,760	41,554 15 0	3,100	55,756	33,669 6 0	269	2,419	1,902 6 0	300	3,924	1,121 7 0	7,588	118,859	78,248 2 0
March	4,132	56,495	41,422 15 0	3,433	52,718	34,083 2 0	310	2,812	2,432 15 0	313	3,868	1,232 9 0	8,198	115,883	79,171 9 0
Total for the year	45,048	628,704	4,65,844 6 0	39,755	761,975	4,34,141 10 0	2,675	24,444	19,502 13 0	3,255	39,069	10,872 10 0	90,733	1,364,192	9,30,361 7 0
Monthly average	3,754	52,392	38,820 5 10	3,313	55,998	36,178 7 6	223	2,037	1,625 3 9	271	3,257	906 0 10	7,561	113,684	77,530 1 11

KARACHI ;

The 30th May 1887.

B. FFINCH,

Director, Persian Gulf Telegraphs.

A. HERBAGE,

Traffic Manager, Persian Gulf Telegraphs.

APPENDIX H.
INDO-EUROPEAN TELEGRAPH DEPARTMENT.
PERSIAN GULF TELEGRAPH.

STATEMENT B.—Showing the number of messages and words and the percentage of messages received and forwarded to the Persian and Turkish lines during the year 1886-87, compared with the previous year.

MONTH.	1886-87.										1887-88.									
	Fid TEHRAN.					Fid TURKEY.					Fid YERHAN.					Fid TURKEY.				
	From	To	Total.	Messages.	Words.	From	To	Total.	Messages.	Words.	From	To	Total.	Messages.	Words.	From	To	Total.	Messages.	Words.
April .	2,087	50,765	52,852	3,263	46,193	61	466	527	61	96,958	2,385	47,128	49,513	2,385	47,128	1	13	14	1	86,412
May .	3,108	54,592	57,699	3,356	46,225	...	...	...	...	100,917	3,263	58,897	62,158	3,263	58,897	903	2,778	3,681	903	107,174
June .	2,957	53,232	56,189	3,875	46,208	120	1,719	1,839	120	59,440	8,746	113,053	121,799	8,746	113,053	606	6,808	7,414	606	238,420
July .	3,810	65,617	69,427	3,712	51,476	42	591	633	42	117,093	5,063	81,058	86,121	5,063	81,058	398	3,620	4,018	398	138,234
August	3,054	52,144	55,198	3,443	50,310	330	2,851	3,181	330	102,454	9,756	129,503	139,259	9,756	129,503	474	4,627	5,101	474	179,105
September	3,087	49,982	53,069	3,578	45,612	303	2,643	2,946	303	95,594	9,001	118,727	127,728	9,001	118,727	245	2,360	2,605	245	173,580
October	3,490	57,522	61,012	3,399	46,707	348	3,394	3,742	348	104,229	4,653	82,517	87,170	4,653	82,517	6	57	63	6	146,236
November	3,243	54,422	57,665	3,970	55,244	337	2,905	3,242	337	109,666	3,136	56,175	61,311	3,136	56,175	283	2,182	2,465	283	106,100
December	3,723	61,006	64,729	3,801	54,569	284	2,252	2,536	284	116,177	2,999	56,636	61,635	2,999	56,636	283	2,505	2,788	283	101,135
January	3,713	63,617	67,330	3,853	59,330	271	2,392	2,663	271	122,947	2,040	44,998	49,038	2,040	44,998	33	610	643	33	75,948
February	3,100	55,756	58,856	3,782	55,325	269	2,419	2,688	269	111,081	2,956	55,580	61,536	2,956	55,580	166	1,594	1,760	166	108,542
March .	3,433	52,718	56,151	3,953	54,548	310	2,812	3,122	310	107,266	3,520	60,899	64,419	3,520	60,899	286	1,932	2,218	286	122,571
Total for the year .	39,755	671,975	711,730	43,489	611,747	2,675	24,444	27,119	2,675	1,283,732	57,508	905,461	977,966	57,508	905,461	2,989	28,581	31,570	2,989	1,533,457
Percentage vid Teheran .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Percentage vid Turkey .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

KARACHI;

B. FINCH,

A. HERBAGE,

APPENDIX K.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

PERSIAN GULF SECTION.

STATEMENT D.—Showing the comparative speed of transmission of Messages from the United Kingdom to Calcutta by the Indo-European route via Teheran, and the Indian lines via Kurachi and the Eastern Telegraph Company's line via Suez and the Indian lines via Bombay, as recorded in the Government Telegraph Gazette, during the years 1885-86 and 1886-87.

Month.	1886-87.						1885-86.					
	INDO-EUROPEAN ROUTE via TEHERAN AND KARACHI TO CALCUTTA.			EASTERN TELEGRAPH COMPANY'S LINE via SUEZ AND BOMBAY TO CALCUTTA.			INDO-EUROPEAN ROUTE via TEHERAN AND KARACHI TO CALCUTTA.			EASTERN TELEGRAPH COMPANY'S LINE via SUEZ AND BOMBAY TO CALCUTTA.		
	Average monthly speed.	Shortest time during the month.	Longest time during the month.	Average monthly speed.	Shortest time during the month.	Longest time during the month.	Average monthly speed.	Shortest time during the month.	Longest time during the month.	Average monthly speed.	Shortest time during the month.	Longest time during the month.
April	H. M. 1 10	H. M. 0 36	H. M. 2 33	H. M. 2 06	H. M. 0 45	H. M. 4 51	H. M. 1 59	H. M. 0 39	H. M. 7 03	H. M. 3 56	H. M. 1 34	H. M. 5 27
May	1 38	0 44	4 6	2 43	1 09	5 44	1 29	0 37	7 04	3 27	1 43	7 07
June	1 30	0 37	3 45	2 15	1 06	4 13	4 13	0 34	39 30	2 50	1 33	4 14
July	1 09	0 46	1 52	1 57	0 16	2 55	3 4	0 30	21 29	4 36	1 40	8 23
August	1 26	0 33	3 17	1 49	0 45	3 10	3 6	0 44	18 06	...	...	...
September	1 32	0 43	3 26	2 35	1 20	4 26	3 4	0 45	12 38	4 32	1 12	8 01
October	1 13	0 30	2 04	2 30	1 12	5 23	3 2	0 34	11 24	4 53	1 27	11 01
November	1 21	0 42	2 50	3 06	1 28	5 58	2 52	0 35	15 13	3 18	1 22	5 31
December	2 20	0 23	3 35	4 15	1 04	3 35	1 54	0 42	6 16	2 59	1 0	6 05
January	3 01	0 49	3 46	2 45	1 0	4 34	2 26	0 13	8 22	4 01	2 02	7 13
February	1 32	0 39	2 16	2 13	0 21	3 42	1 38	0 38	4 14	2 42	1 36	5 23
March	1 29	0 42	2 47	2 08	0 59	2 59	1 23	0 35	4 29	2 25	1 17	5 31
Monthly average	1 31	0 38	4 32	2 31	0 57	5 41	3 42	0 35	12 59	3 36	1 30	6 43

A. Indian lines between Karachi and Calcutta interrupted 9 hours, 4th May.
B. During total interruption of land-lines in England from 28th to 29th December, the Indo-European Company forwarded messages by Railway to and from London and Lowestoft.
C. The Eastern Company did the same between London and Exeter.
D. Interruptions, Persian Section and Indo-European Company's line.

KARACHI:

B. FFINCH.

A. HERBAGE

APPENDIX L.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

PERSIAN GULF SECTION.

STATEMENT E.—Showing the accuracy with which the traffic was carried by both Sections of the Department, and the percentage of errors committed in transmission between Karachi, Fao and Teheran during the year 1886, compared with that of the previous year.

Month.	1886.										1885.										REMARKS.		
	PERSIAN GULF SECTION.					PERSIAN SECTION.					PERSIAN GULF SECTION.					PERSIAN SECTION.							
	MONTHLY PERCENTAGE OF ERRORS OF ONE-HALF OF THE TOTAL NUMBER OF MESSAGES TRANSMITTED.			Number of words transmitted.	Percentage of words transmitted correctly of one-half of the total number of messages transmitted.	MONTHLY PERCENTAGE OF ERRORS OF ONE-HALF OF THE TOTAL NUMBER OF MESSAGES TRANSMITTED.		Number of words transmitted.	Percentage of words transmitted correctly of one-half of the total number of messages transmitted.	MONTHLY PERCENTAGE OF ERRORS OF ONE-HALF OF THE TOTAL NUMBER OF MESSAGES TRANSMITTED.		Number of words transmitted.	Percentage of words transmitted correctly of one-half of the total number of messages transmitted.	MONTHLY PERCENTAGE OF ERRORS OF ONE-HALF OF THE TOTAL NUMBER OF MESSAGES TRANSMITTED.		Number of words transmitted.	Percentage of words transmitted correctly of one-half of the total number of messages transmitted.	MONTHLY PERCENTAGE OF ERRORS OF ONE-HALF OF THE TOTAL NUMBER OF MESSAGES TRANSMITTED.		Number of words transmitted.		Percentage of words transmitted correctly of one-half of the total number of messages transmitted.	Total percentage for one-half of the total number of messages transmitted by both Persian and Karachi.
	Clerical.	Instrumental or doubtful.	Total.			Clerical.	Instrumental or doubtful.			Total.	Clerical.			Instrumental or doubtful.	Total.			Clerical.	Instrumental or doubtful.				
January	81,501	99-820	167	75,943	99-812	181	007	188	368	73,883	99-820	145	65,843	99-811	165	024	189	369	Messages not examined, by order, owing to pressure.				
February	113,986	99-679	112	108,542	99-808	176	016	192	313	109,928	99-834	149	101,189	99-876	113	011	124	290	Messages examined for errors, but not investigated, by order, at stations owing to pressure.				
March	129,938	99-842	145	122,871	99-782	200	018	218	376	150,355	99-910	088	142,113	99-897	085	018	103	193	Messages examined and investigated, but not all returned by stations at this date to obtain details.				
April	100,969	99-837	154	96,958	99-833	147	020	167	340	92,583	99-898	081	86,412	99-869	109	022	131	233					
May	104,017	99-778	206	100,817	99-862	130	008	138	360	116,415	99-674	106	107,174	99-895	082	023	105	231					
June	103,995	99-835	147	99,446	99-859	133	009	141	306	251,866	...	...	238,420	...	...	...	...	...
July	121,246	99-755	219	117,093	99-839	157	004	161	406	146,129	99-708	212	138,234	99-791	208	011	219	511					
August	109,886	99-767	208	102,454	99-807	188	005	193	426	188,317	99-522	...	179,105	99-594	...	...	406	884			
September	102,777	99-784	189	95,594	99-803	189	008	197	413	179,843	99-538	...	173,580	99-661	...	...	339	801			
October	113,090	99-754	223	104,229	99-809	190	001	191	437	150,371	99-771	188	146,236	99-821	167	012	179	408					
November	118,586	99-787	197	109,666	99-770	227	003	230	443	113,099	99-686	263	106,100	99-698	281	021	302	616					
December	122,980	99-809	164	116,177	99-783	203	014	217	408	108,954	99-295	...	101,135	99-798	...	...	202	907			
MONTHLY PERCENTAGE.	...	99-803	...	197	...	...	...	186	383	...	99-714	...	286	99-792	...	...	209	495	

A. HERBAGE,
Traffic Manager, Persian Gulf Telegraphs.

B. FFINCH,
Director, Persian Gulf Telegraphs.

KARACHI;
The 30th May 1887.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXVI of 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 11TH DECEMBER, 1886.		Total mean length open.	RECEIPTS FOR WEEK ENDING 10TH DECEMBER, 1887.		TOTAL RECEIPTS FROM 1ST APRIL TO 11TH DECEMBER, 1886.		TOTAL RECEIPTS FROM 1ST APRIL TO 10TH DECEMBER, 1887.		Total Increase in 1887-88.	Total Decrease in 1887-88.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
24th Dec., 1887	<i>Lines worked by Guaranteed Companies.</i>												
24th ditto	Oudh and Romikhand	686	1,15,517	168	693	1,40,341	203	44,84,705	183	43,34,033	174	...	1,50,672
24th ditto	Madras	801	1,51,202	170	831	1,37,444	165	55,56,088	177	56,46,100	187	90,078	...
24th ditto	South Indian	654	50,394	132	654	92,007	141	35,30,161	148	35,43,922	149	13,701	...
24th ditto	Great Indian Peninsula	1,504	9,02,518	600	1,504	7,39,500	492	2,61,16,248	478	2,65,50,707	488	4,34,519	...
24th ditto	Bombay, Baroda and Central India	461	2,64,577	574	461	2,32,000	503	92,70,316	552	81,30,342	486	...	11,39,974
	TOTAL	4,166	15,20,508	365	4,143	13,41,278	324	4,89,57,518	323	4,85,05,230	321	...	7,52,288
	<i>State Lines worked by Companies.</i>												
31st Dec., 1887	East Indian	1,515	9,07,368	599	1,514	9,62,144	636	3,17,09,132	581	3,04,11,249	557	...	12,97,883
31st ditto	Patna-Gya	57	9,359	104	57	9,530	167	3,76,190	183	3,52,594	171	...	23,605
31st ditto	Dildarnagar-Ghazipur	12	1,000	85	12	1,175	98	3,72,748	70	3,33,354	77	606	...
31st ditto	Simla	75	8,105	108	75	7,801	104	2,60,023	97	3,06,448	114	45,525	...
24th ditto	Rajputana-Malwa (a)	1,004	3,59,227	210	1,694	3,50,000	210	1,24,33,820	205	1,07,17,404	177	...	17,10,356
24th ditto	Bhagal-Nagpur	149	20,150	135	149	30,460	204	8,01,240	148	8,11,204	150	10,024	...
24th ditto	South in Madras (b)	477	30,000	70	775	50,401	78	12,10,631	98	21,97,507	85	9,80,930	...
24th ditto	Bardoli-Pilibhit	30	1,440	40	30	1,892	53	62,162	48	58,008	45	...	4,154
31st ditto	Indian Midland	42	2,299	55	42	1,984	47	82,798	55	1,09,705	73	26,907	...
24th ditto	Lucknow-Sitapur	...	...	...	105	4,235	40	...	...	1,34,505	45	1,34,505	...
24th ditto	Sitapur	...	...	...	83	3,208	39	...	...	(c) 31,280	30	31,280	...
	TOTAL	4,027	13,45,050	334	4,502	14,31,899	318	4,60,60,053	332	4,51,63,438	284	...	18,06,215
	<i>State Lines worked by Government.</i>												
17th Dec., 1887	Eastern Bengal (c)	606	1,84,919	305	645	2,26,210	351	57,98,841	266	65,79,277	283	7,80,436	...
24th ditto	Namati	27	1,770	65	27	1,907	73	57,648	59	63,404	65	5,756	...
24th ditto	Tinnah	240	27,552	112	259	33,318	129	10,63,663	121	11,07,202	133	1,27,029	...
17th ditto	Wardha-Coal	45	10,702	238	45	15,890	353	4,57,255	279	4,70,512	270	...	6,743
24th ditto	Burma	327	44,512	130	327	48,004	147	15,85,908	135	19,64,510	107	3,78,611	...
17th ditto	China-Companyganj	7	20	4	8	130	16	(f) 1,083	7	9,180	34	8,106	...
17th ditto	North-Western (d)	1,585	3,85,247	204	2,433	4,53,712	187	1,70,13,232	248	1,45,15,282	104	...	24,07,950
17th ditto	Port Blair	25	1,454	52	28	800	29	28,931	28	37,740	37	8,809	...
17th ditto	Delhi-Pur-Bitawa (Katni-Umaria Section)	37	699	19	37	1,193	32	(g) 6,271	30	50,687	38	44,416	...
	TOTAL	3,208	6,50,881	205	3,809	7,81,314	205	2,60,18,832	225	2,48,67,002	180	...	11,50,930
	GRAND TOTAL (GUARANTEED AND STATE)	11,401	35,22,439	309	12,454	35,54,491	285	12,19,46,003	298	11,82,36,570	264	...	37,09,433
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,10,00,131	149	6,06,19,889	135	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,09,45,872	149	5,76,16,681	129	...	33,29,191
	<i>Assisted Companies.</i>												
17th Dec., 1887	Bengal Central	125	9,779	78	125	11,791	94	3,04,394	88	4,47,248	99	52,854	...
24th ditto	Kolchund-Kumau	67	4,203	64	67	5,096	70	2,24,843	93	2,28,866	95	4,023	...
17th ditto	Dibru-Sadiya	78	5,014	72	78	6,924	89	2,38,074	84	2,91,549	103	53,475	...
24th ditto	Bengal and North-Western	303	33,890	112	376	34,820	93	13,38,696	121	13,86,615	102	47,919	...
31st ditto	Lakshmi	22	3,738	108	22	4,196	189	1,07,458	209	1,79,295	224	11,837	...
	TOTAL	595	57,284	96	668	62,827	94	23,63,405	109	25,33,573	104	1,70,108	...
	<i>Native States.</i>												
17th Dec., 1887	Bhavnagar-Gondal	193	18,044	93	193	18,415	95	6,84,364	97	6,74,622	96	...	9,742
24th ditto	Jodhpore	64	4,305	68	124	8,200	66	1,40,234	60	2,34,409	52	94,235	...
17th ditto	His Highness the Nizam's	208	26,881	129	208	30,698	147	10,19,116	138	10,65,265	145	46,149	...
24th ditto	Mysore	140	8,042	58	140	8,644	62	3,35,795	66	3,54,759	70	18,904	...
24th ditto	H. H. the Gaekwar's	59	2,290	39	59	2,730	46	1,07,680	50	1,06,340	50	...	1,340
24th ditto	Morvi	51	1,257	25	68	2,535	37	29,199	31	98,384	40	69,185	...
24th ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	700	33	...	...	24,647	32	24,647	...
	TOTAL	715	60,870	85	813	71,922	88	23,16,394	92	25,58,492	87	2,42,098	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Bilari-Katnia State Railway.

(c) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(d) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways

(e) Total receipts from 15th September to 10th December, 1887.

(f) Total receipts from 10th June to 11th December, 1886.

(g) Total receipts from 2nd November to 11th December, 1886.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

FORT WILLIAM,
The 11th January, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the Week ending 4th Jan. 1888.

During the period under review the weather has been less settled and fine than was the case during the previous week. There has been comparatively little disturbance in the main features of the pressure distribution, the barometer having been steadily highest over North-Western and lowest over South-Western India, but local disturbances have appeared in different parts of India and occasioned unsettled weather in their neighbourhood. On the 29th the barometer was falling, except in the South where a slight rise was in progress. A feeble barometric depression was shown off the Kattywar Coast, occasioning slight rain over Guzerat and at Mount Abu. At the same time the excessive fall over the Punjab and Rajputana apparently indicated that an ordinary cold-weather disturbance was forming over North-Western India. In the South rain was falling at the majority of stations. The chart of the 30th showed a somewhat complicated distribution of pressure. The highest readings were still reported from the Punjab, but three distinct depressions were shown—one lay between Sirsa and Jeypore, the second between Surat and Indore, and the third between Karwar and Mangalore. All three depressions occasioned rain and unsettled weather in their neighbourhoods, and slight rain was also falling at Wellington and Madura. In the course of the day the depression between Sirsa and Jeypore advanced north-north-eastward towards the hills, and a snow-storm occurred at all the hill stations from Ranikhet to Simla, and rain at several of the plains stations. By the next morning, the 31st, this storm had disappeared, and the sky cleared over the whole of Upper India. The chart of this day (December 31st) showed a slight depression over Khandeish, and also that the disturbance on the west coast had travelled northward towards Ratnagiri. Rain was falling at several stations in Bombay and the Central Provinces. On January 1st a slight change was shown, the area of highest pressure having deserted the Punjab and been transferred to the North-Western Provinces.

The rainfall had also generally ceased except in the South. On the 2nd the weather again became unsettled on the west coast, and rain fell at several stations in Bombay and in the Central Provinces. A rapid fall of temperature occurred on this day in the North-West and Central Provinces. On the 3rd a brisk barometric fall was reported from Karwar and Ratnagiri, and a slight cyclonic circulation of the winds was shown on the west coast. This was accompanied by general, though slight, rain in Bombay. Rain also fell in the Central Provinces. On the 4th the barometric fall and depression, which on the previous day was reported from Karwar and Ratnagiri, were shown near Bombay, and strong cyclonic winds were experienced on the west coast. Rain was also falling at many of the western and central stations. Goa received $2\frac{3}{4}$ inches, and Ratnagiri, Bombay and Nagpur about 1 inch. In Southern India no rain was reported after the 1st.

As compared with the monthly averages the mean pressure of the week was above the normal over nearly the whole country, but was below it at several stations on the west coast. Temperature was above the monthly mean in Burma, at the hill stations in Ceylon, and in the Carnatic, but below it elsewhere. The greatest deficiency was in the Punjab, where the night readings were very low.

The concluding table gives the rainfall of the week according to the different Provinces. The heaviest rainfall was in Bombay, but the Central Pro-

vinces had more than their average. In Burma, Bengal, and Assam there was no rain during the week.

DIVISIONS	Number of Stations.	TOTAL RAINFALL.
Burma . . . . .	...	...
Bengal and Assam . . . . .	...	...
North-Western Provinces and Oudh	3	0.76
Punjab	3	1.53
Hill Stations	4	1.38
Ceylon	2	1.16
Malabar Coast	3	1.95
Bombay	9	10.78
Berars and Central Provinces	9	5.16
Guzerat and Central India	6	1.89
Sind—Rajputana	2	0.29
Madras	5	2.91

W. L. DALLAS,

for Meteorological Reporter to the Govt. of India.

Simla, 7th January 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

WEEKLY REPORT ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS.

Madras.—*For week ending 7th January 1888.*—Rainfall up to date generally sufficient, except in parts of Madura and Salem. Agricultural operations progressing as usual. Crops slightly damaged here and there by rain, disease or insects. Pasture generally sufficient. No material fluctuation in prices. General prospects favourable.

Bombay.—*For week ending 11th January 1888.*—Rain in most districts of the Presidency Proper; beneficial to late crops in Khandesh and Sholapur, but tobacco in Panch Mahals, early *jowari* in Sholapur and standing crops in general, in parts of Broach, Surat, Baroda, Kathiawar, Nasik and Konkan, and in several districts of the Deccan and Southern Mahratta Country damaged by rain, cloudy weather, or mists. Certain crops also damaged by blight in parts of Sholapur and Dharwar; by blight and insects in parts of Nasik, and by adverse winds in parts of Bijapur. Harvesting of early crops in progress in Khandesh, Nasik, Belgaum, Dharwar and Hyderabad, and sowing of late crops in Shikarpur and the Upper Sind Frontier in progress. Probable outturn of cotton in Wadwhan from 8 to 11 annas and of opium in Baroda 22 annas. Agricultural stock good, except in one taluka of Nasik and a few talukas of Hyderabad. Grass in Thana and Ratnagiri damaged by untimely rain. Fodder scarce in two talukas of Nasik. Prices of food-grains have risen in Sholapur and Nasik.

Bengal.—*For week ending the 10th January 1888.*—Showers fell in Chota Nagpore, Behar and in parts of Northern and Western Bengal, but East Bengal, Central Bengal, and Orissa had no rain. The winter rice harvest is almost finished with good outturn in most districts, but in Chota Nagpore and in parts of the Burdwan, Patna, Bhagulpore and Orissa Divisions the outturn is below the average. The *rabi* and poppy crops generally promise well, and in Chota Nagpore have been much benefited by the showers of the week, but rain is wanted in Behar and the Rajshahye Division. Spring rice is being transplanted in Orissa and East Bengal. Sugarcane is being cut. Price of rice has not changed in the last fortnight; it is cheaper in the eastern districts than at this time last year, but dearer in almost all the other districts.

N.-W. P. and Oudh.—*For week ending 11th January 1888.*—The weather is cold and bright. The prospects of the *rabi* crops are still favourable, but the want of rain is much felt in all districts. In a few places *arhar* and gram have been injured slightly by frost. The poppy crop continues in fair condition. Supplies are sufficient, but prices of food grains are still high. The condition of cattle is satisfactory.

Punjab.—*For week ending 11th January 1888.*—No rain in the Province except a light fall at Kasur, district Lahore. Prices still tend to rise, though stationary in some districts. This is due to the absence of winter rains. *Rabi* sowings completed. *Rabi* prospects are generally good, but rain is urgently wanted throughout the Province, and few districts report that the crops are beginning to suffer. The *thal* of Dera Ismail Khan is suffering severely from continued drought. Slight damage done to crops by hard frosts in Sialkot. Stock cattle are generally healthy, except in Mooltan. Scarcity of fodder in some districts. Poppy sowings completed.

Central Provinces.—*For week ending 11th January 1888.*—Weather cloudy and rainy at beginning of week; now clear. Rain beneficial to wheat and other winter crops, but linseed has sustained some damage. Cloudy weather has damaged crops in Raipur, and a small outturn is expected. Fodder getting scanty in Raipur. Cattle in fair condition.

Burma.—*For week ending 7th January 1888.*—No rain has fallen anywhere. Reaping of wet-weather paddy is completed in the Lower Burma districts of Prome, Henzada, Moulmein and Tavoy; elsewhere in both Lower and Upper Burma the rice harvest is well forward. The condition of agricultural stock is good, except in Thonegwa. In both Upper and Lower Burma the estimates of probable outturn of harvest remain as before, except in the Amherst district where the crop estimate has risen from 12 to 14 annas. Price of paddy has risen in Henzada by ₹4, and in Myingyan by ₹10, per 100 baskets. Price of paddy has fallen in Pegu by ₹5; in Thonegwa by ₹9, in Thayetmyo by ₹5, in Shwegyin by ₹5, and in Mandalay by ₹10 per 100 baskets. Price of rice has fallen considerably in Pyinmana, owing probably to new crop having come into the market.

Assam.—*For week ending 11th January 1888.*—Weather seasonable. No rain except a little in Goalpara. Reaping of winter rice nearly completed. Outturn estimated at 12 annas in Sylhet and a full crop elsewhere. Prospects of mustard poor for want of rain. Crushing of sugarcane going on. Land being broken up in hill districts.

Mysore and Coorg.—*For week ending 11th January 1888.*—Slight rain reported in two districts of Mysore. Standing crops in good condition. Gathering of areca nut and ploughing operations for sowing of wheat, rice, and sugarcane in the Tumkur district progressing. Outturn of crops generally favourable. Condition of stock cattle good.

Coffee-picking in active progress in Coorg. Weather favourable. No rain.

Berar and Hyderabad.—*For week ending 11th January 1888.*—Some rain in Berar during the week, which has spoiled the cotton remaining to be picked. Cutting and stacking of *jowari* nearly completed. Outturn of *kharif* crops will, it is feared, be affected by the untimely rain. *Rabi* crops also have been damaged by this rain and also by insects.

Slight rain in Hyderabad during the week. Agricultural prospects continue good.

Central India.—*For week ending 11th January 1888.*—Slight rain in Bhopal, Baghelkhand and Bhopawur, sufficient throughout the Agency except in Baghelkhand. Agricultural operations in progress in Bundelkhand, Baghelkhand, Western Malwa and Neemuch, elsewhere completed. Standing crops generally good. Prospects and probable outturn of crops generally good, but below average in Western Malwa and Goona. Linseed and gram slightly damaged in Bhopawur, but standing crops in other parts good. Condition of agricultural stock good, except in Goona. Pasturage and fodder and opium fairly good throughout Central India. Prices rising and high throughout the Agency.

Rajputana.—*For week ending 11th January 1888.*—Agricultural operations satisfactory. Standing crops in good condition. Harvests fair but below average. Agricultural stock fair generally. Pasturage or fodder scarcely sufficient. Prices steady.

E. C. BUCK,
Secretary to the Government of India.

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CALCUTTA, THURSDAY, JANUARY 19, 1888.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

ACCOUNTS AND FINANCE.

SALT.

Calcutta, the 19th January, 1888.

In exercise of the powers conferred by Section 7 of the Indian Salt Act, 1882, and in supersession of Notifications by the Government of India in the Department of Finance and Commerce, Nos. 1449, dated 10th March 1882, and 751, dated 28th April 1882, the Governor-General in Council directs that, on and after the date of this Notification, the duty to be paid on salt manufactured in or imported by land into British India, shall be as follows :—

- (a) in the case of salt manufactured in or imported by land into Lower Burma, one rupee for each maund of 82½ pounds avoirdupois weight, and
- (b) in the case of salt manufactured in or imported by land into any other part in British India, except that portion of the territories administered by the Lieutenant-Governor of the Punjab which lies west of the river Indus, two rupees eight annas for each maund of 82½ pounds avoirdupois weight.

By order of the Governor-General in Council,

E. J. SINKINSON,

Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 21, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Dissolution of Partnership.

Messrs. White and Priestly, Sculptors, Artists and General Contractors, Cawnpore, North-Western Provinces :—partnership dissolved the 2nd January, 1888.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes, Nos. 090783,* for ₹3,000, 060874,† for ₹500, 060875,† for ₹500, 033952,* for ₹500, 033953,* for ₹500, and 033954,* for ₹500, of the 4 per

* In the name of Kedar Nath.
† In the name of Mooltan Chund.

cent. of 1865 and 1854-55, respectively, aggregating ₹5,500, originally standing in the names of Kedar Nath and Mooltan Chund, respectively, and last endorsed to Kedar Nath, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

MAHABIR PRASAD,
Miyan Bazar, Gorakhpur.



SUPPLEMENT TO
The Gazette of India.

No. 3.} CALCUTTA, SATURDAY, JANUARY 21, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for December 1887.

The average barometric distribution in December is similar in most respects to that of November, and consists briefly of an area of high readings overlying North-Western India, from which pressure decreases and reaches a relatively low level over the south of the Bay and along the south-west coast. About the close of the month it is usual for the high-pressure area in North-West to show signs of instability, and it may sometimes altogether disappear and be replaced by a depression which has either formed in or advanced over the Punjab. Such a change in the pressure distribution is accompanied by a cyclonic circulation of the winds over a large part of India, and by very unsettled weather, but ordinarily the winds during this month exhibit an anticyclonic circulation, the weather is fine, and the sky, at least in Upper India, quite clear of cloud. During the past December the barometer has been steadier and the weather finer than usual, and though at the close of the month a depression appeared in the Punjab it proved to be so slight as to exercise but little effect either on the general pressure distribution or circulation of the winds.

On December 1st a large area of high pressure extended over the greater part of North-Western and Central India, while the lowest pressures were reported from Ceylon. This distribution was accompanied by north-westerly and westerly winds down the Gangetic plain; northerly winds over Bengal and a large part of the Bay, and easterly winds (N. E. and S. E.) over the Peninsula. The weather was fine throughout nearly the whole country, and the only rainfall recorded was a slight shower at Galle. These conditions continued with but slight modifications until the 5th, when unsettled weather appeared on the Coromandel Coast, where the wind had "backed" to the north-westward and rain commenced. On the 6th a slight disturbance was shown off Negapatam and rain was falling at Rangoon, Madras and Coimbatore. In Sind also slightly deficient pressures were shown and

the wind had a cyclonic tendency. On the 7th the depression off the Carnatic coast had disappeared as a distinct disturbance, but it had left the weather in Southern India in an unsettled state, and rather heavy rain had fallen both at Negapatam and Madras. In Sind there was no change. On the 8th rain was still falling all over Southern India, the largest amount being $3\frac{1}{2}$ inches at Madras. In Sind the barometer had risen and the depression almost disappeared. From the 9th to the 14th rain continued to be reported from the south of the Peninsula and Ceylon, but in other respects conditions were fairly normal, though in the North-West the weather was on some days rather cloudy and on the 12th a few drops of rain fell at Bareilly and Roorkee. On the 15th there was no rain in any part of the Indian region, and normal cold weather conditions prevailed generally. This fine weather lasted until the 19th. On the 20th slight showers of rain fell at Murree, Peshawar and Rawalpindi, and on the 21st rain again commenced in the south of the Peninsula. On the 22nd slight snow fell at Murree and rain at Peshawar, and general rain in the south of the Peninsula and over Ceylon. The rain in North-Western India was unaccompanied by any important change in pressure which remained high over the whole of that region. On the 23rd there was again rain at some north-western stations and also over Southern India, but there was still no change in the relative distribution of pressure. On the 25th the slight precipitation which had occurred in the North-West entirely ceased, but on the Carnatic coast showers were reported, which, on the following day, extended to several southern stations. The chart of the 27th showed rain to be falling at nearly all the Madras stations as well as at some places in the Central Provinces also, and on the 28th the weather was unsettled over a large part of Central and Southern India. These unsettled conditions were apparently largely attributable to a diffused depression existing off west coast. On the 29th, notwithstanding that the barometer was falling almost everywhere, the weather, except in the south, improved, but on the 30th it again became very unsettled, and three barometric depressions, occasioning slight rain in their respective neighbourhoods, were shown on the chart. One lay between Mangalore and Karwar, a second between Surat and Indore and a third between Jeypore and Sirsa. During the 30th the disturbance which lay over the south of the Punjab apparently travelled towards the hills on a N. N. E. course, occasioning rain at Meerut, Roorkee, Delhi and Ludhiana and snow at Ranikhet, Mussooree, Chakrata, and Simla. By the evening of that day the disturbance had filled up, or disappeared. The chart of the 31st showed that the disturbance between Surat and Indore had also filled up after giving rain to Jhansi, Nowgong, Sutna, Pachmarhi, Hoshangabad, Indore, and Akola, but that the storm on the west coast had advanced northward to Ratnagiri and was giving rain and fairly strong winds to the North Konkan.

Pressure.—The variations of pressure from the mean exhibit no very large abnormals. With the exception of Hyderabad (Sind) and Galle, they are everywhere less than $0\cdot05$ ". In Assam the mean pressure of the month shows hardly any departure from the normal average, but in nearly all other parts of Northern India, as well as at the great majority of the more central stations, there is a moderate excess. In the Peninsula, on the contrary, and at the stations in Sind, Guzerat and Rajputana, there is a slight deficiency. There was hence an abnormally steep gradient for easterly winds during the past December.

Temperature.—The variations of temperature from the monthly mean have been somewhat irregular. In Eastern and Lower Bengal there has been a slight deficiency and in Assam and West Bengal a slight excess. On the plains of the North-Western Provinces and the Punjab the weather has been from 1° to 3° warmer than usual, while on the hills, on the contrary, it has been colder. In Ceylon, Malabar, and the Carnatic the mean temperature shows a deficiency of from 1° to 2° ; but in the Circars, the central parts of the country, Rajputana, Guzerat, Sind and Bombay, there is an excess of about an equal amount. In the Punjab, from 26th to the end of the month, low night temperatures were experienced. On the 26th at Rawalpindi the minimum thermometer fell to $28^{\circ}\cdot9$.

Humidity.—The air has been relatively dry, except in the south of the Peninsula.

Rain.—No rain has fallen during the month in Behar, North Bengal, Assam, Lower Bengal or Sind, and the amounts received in the other districts are, in the majority of cases, insignificant. Guzerat, however, received considerably more than its average amount, and Mysore and the Carnatic had about twice as much as usual. In Ceylon about 25 per cent. more than the normal amount fell.

The following table shows the amount of rain and the difference from the average, during the month of December, 1887, according to districts, as far as is indicated by the telegraphic reports : —

DISTRICTS.	Number of Stations.	Average rainfall in December.	Difference from the average in December 1887.
Punjab, West	7	0·69	—0·52
" East	4	0·66	—0·17
North-Western Provinces, Trans-Gangetic	9	0·55	—0·37
" " " Cis-Gangetic	3	0·23	—0·16
Behar	2	0·19	—0·19
Northern Bengal	2	0·20	—0·20
Assam—Cachar	3	0·49	—0·49
Lower Bengal—Chutia Nagpur	7	0·29	—0·29
Orissa—Northern Circars	6	1·03	—1·00
Central Provinces, South	7	0·52	—0·16
Berar—Khandesh	2	0·70	—0·32
Rajputana, Central India, Saugor, and Nerbudda	8	0·37	—0·25
Sind—Cutch	3	0·10	—0·10
Guzerat	3	0·05	+0·62
Konkan	4	0·35	—0·28
Deccan—Hyderabad	5	0·28	—0·23
Malabar	4	0·82	—0·21
Mysore—Bellary	4	1·50	+1·65
Carnatic	6	3·76	+3·26
Lower Burma	6	0·41	—0·40
Ceylon	2	6·52	+1·68

W. L. DALLAS,

Assistant Meteorological Reporter to the Govt. of India.

Simla, January 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the Week ending 11th Jan. 1888.

Both at the commencement and at the close of the week under review, the weather was in a somewhat unsettled state over a large part of India, but during the intervening time the normal distribution of pressure and circulation of the winds prevailed and the weather was everywhere fine.

On the 5th the chart showed that the disturbance, which had travelled up the west coast as far as Bombay, had either filled up or passed out to sea, and that the barometer was rising fast in Bombay. The disturbance had, however, left the weather in an unsettled state, both on the west coast and over the central parts of the country, in both of which regions moderate or slight rain had fallen. On the Coromandel Coast also some rain was reported and the barometer was giving way there. At Hazaribagh $\frac{1}{4}$ of an inch of rain had fallen. The general distribution of pressure had the normal characteristics—a large area of high readings overlying the north-west, while relatively low pressures were reported from Ceylon and the west coast. On the 6th the barometer had risen except over parts of Eastern

India. At several places in Bengal slight rain had fallen, but in Western and Central India the weather had improved, though slight showers were again reported from some stations in the Central Provinces, as well as from Sholapur, Secunderabad, Madras, Negapatam, and Wellington. The general distribution was unchanged. On the 7th rainfall had ceased both in the Central Provinces and Bengal, but continued at some of the southern stations, the fall at Galle equalling 2·4 inches. A large area of high pressure, 30·30," overlay the central parts of the country, whence readings decreased to 30·047" at Colombo. On the 8th, 9th, and 10th there was no rain, and both the pressure and the winds were fairly normal. On the 11th conditions again became unsettled. A small but well marked cyclonic storm had appeared over Lower Sind, occasioning a barometric fall of over 0·10" at Hyderabad and Jacobabad. This depression was accompanied by a distinct cyclonic circulation of the winds in its immediate neighbourhood and occasioned a tendency to cyclonic movement over the greater part of North-Western India. It gave slight rain to Quetta and Karachee. Its effects were confined to North-Western India, the pressure and winds in other parts of the country being practically unchanged.

Pressure.—Compared with the average of the whole month, the barometer was high in all parts of India except Sind. The excess was greatest in the North-Western Provinces and the Punjab. At Hyderabad the mean of the week was 0·09" and at Karachee and Jacobabad 0·05" below the monthly average. On the hills the excess was almost as great as on the plains.

Temperature.—The mean temperature of the week was above the January average in Burma, Assam, Ceylon, at Lahore, Rawalpindi and at the hill stations, both in the North-West and in the East Himalayas. Elsewhere it was below, but probably a large portion of the defect is due to the method of comparison. At Chakrata and Murree the excess exceeded 6°, at Quetta 5°, at Simla, 4° and at Darjeeling 3°. To the absence of snow on the lower hills is probably attributable this unusually mild weather both at the hill stations and at Lahore and Rawalpindi.

Humidity.—The air has been drier than usual all over Northern India and damper than usual all over Southern and Central India. At Chakrata, Simla, and Murree the relative humidity was 28 per cent., and at Lahore and Rawalpindi 25 per cent. below the normal of the month.

Rain.—Has fallen in all the Provinces except Burma, the North-Western Provinces and the plains of the Punjab. At the hill stations, in Malabar, Guzerat, Central India, Sind and Rajputana, however, the amounts received were very small. The Berars and Central Provinces received the largest amount.

The state of the rainfall from November 1st up to the present date is shown in the following table:—

PROVINCES.	Normal average per station, November 1st, to January 11th, 1888.	Difference from normal average for period November 1st, 1887, to January 11th, 1888.	PROVINCES.	Normal average per station, November 1st, to January 11th, 1888.	Difference from normal average for period November 1st, 1887, to January 11th, 1888.
Burma	4·26	—3·14	Malabar	7·55	+1·12
Bengal and Assam	1·07	+0·13	Bombay	0·88	+3·13
N.W. Provinces			Central Provinces		
and Oudh	0·57	—0·43	and Berar	0·88	+1·78
Punjab	1·18	—0·98	Guzerat and Central		
Hill Stations	1·95	—1·43	India	0·62	+0·32
Ceylon	21·91	—7·68	Sind and Rajputana	0·28	—0·19
			Madras	8·56	+0·57

From this it will be seen that there has so far been a large deficiency of rainfall over Burma, Upper India (both on the hills and plains), and in Ceylon, and a considerable excess over a large part of the Peninsula and the Central Provinces.

The concluding table gives a total rainfall of the past week according to the different Provinces.

DIVISIONS.	Number of Stations.	TOTAL RAINFALL.
Burma . . . . .	...	...
Bengal and Assam	6	0·84
North-Western Provinces and Oudh . . . . .	...	...
Punjab . . . . .	...	...
Hill Stations	1	0·03
Ceylon	1	3·16
Malabar Coast	1	0·59
Bombay	5	3·08
Berars and Central Provinces	9	7·04
Guzerat and Central India	2	0·22
Sind—Rajputana	1	0·19
Madras	3	1·59

W. L. DALLAS,

for Meteorological Reporter to the Govt. of India.

Simla, 13th January 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

WEEKLY REPORT ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS.

Madras.—For week ending 14th January 1888.—Rainfall to date generally sufficient, except in parts of Madura and Salem. Wet crops fading in three taluks of Madura from deficient water-supply in tanks. Agricultural operations progressing as usual. Crops slightly damaged here and there by rain, disease or insects. Pasture generally sufficient except in Malabar, where it is scanty. No important fluctuations in prices. General prospects favourable.

Bombay.—For week ending 18th January 1888.—Slight rain in parts of Karachi, Hyderabad, Surat and Belgaum; late rain beneficial to cotton in Dharwar, but prospects of wheat in Dharwar and in one taluka of Panch Mahals, and of standing crops in general in parts of Surat, Thana, Kolaba, Ahmednagar and Satara slightly injured by rain, cloudy weather, or mists. Certain crops in parts of Sholapur, Bijapur, and Belgaum suffering from blight, and in one taluka of Karachi from deficient moisture. Harvesting of early crops in progress in parts of Surat, Nasik, Khandesh, Sholapur, Dharwar and Hyderabad and cotton-picking in parts of Kathiawar and Broach. Probable outturn of late crops in Satara from 11 to 12 annas and in Thana from 12 to 14 annas. Agricultural stock good, except in parts of Nasik, Hyderabad and Shikarpur. Prices of food-grains rising in Sholapur.

Bengal.—For week ending 17th January 1888.—No rain; weather fine and cold. Winter rice harvest is almost over. The outturn has been good in most districts of Northern, Central and Eastern Bengal, below the average in most districts of Behar, Western Bengal, and Orissa, and deficient throughout Chota Nagpore. Prospects of *rabi* and poppy continue generally good, and in Chota Nagpore have much improved. Rain is wanted in Behar and in the Nuddea district. Cutting of sugarcane is in progress, and tobacco is being harvested in Durbhanga. Spring rice is being transplanted and thriving well.

N.-W. P. and Oudh.—For week ending 18th January 1888.—Weather generally cloudy. Light showers have fallen in Gorakhpur, Banda and Farrukhabad. More rain is much needed. Some *rabi* crops have been slightly injured by frost in several districts, but *rabi* prospects are still good. Sugarcane-pressing is in progress; and the poppy crops are doing well. Supplies are sufficient, though prices of food-grains continue high. Scarcity of fodder is reported in Partabgurh and Cawnpore. The condition of cattle is generally good.

Punjab.—For week ending 18th January 1888.—No rain in the Province, except a slight fall at Mooltan and Rawal Pindi. Prices still tend to rise though stationary in some

districts. *Rabi* sowings completed. *Rabi* prospects are generally fair, but rain is urgently wanted throughout the Province, and in a few districts the crops are beginning to suffer severely from continued drought. Slight damage done to crops by high winds in Bhiwani district, Hissar. Cattle are generally healthy, except in Mooltan. Fodder is scarce in most districts. Poppy sowings completed.

Central Provinces.—*For week ending 18th January 1888.*—Weather cloudy in northern districts. Pulses and linseed have been damaged by cloudy weather and frost in three districts, but wheat and other standing crops have been improved by the recent rain. Fodder getting scanty in Raipur, but sufficient elsewhere. Cattle generally in fair condition.

Burma.—*For week ending 14th January 1888.*—Reaping of wet season crops completed in the Prome, Bassein, Henzada, Thayetmyo, Moulmein, and Tavoy districts of Lower Burma, and in the Shwebo, Kyaukse, Pagan, Yamethen, Pyinmana, and Chindwin districts of Upper Burma. Field operations for the coming dry season's crops are in progress in Upper Burma; in other districts the harvest is nearly over. Agricultural stock are healthy, except in Thayetmyo. Estimate of probable outturn of harvest remains unchanged in both Lower and Upper Burma. Price of paddy has risen in Pegu district by ₹13, in Prome by ₹10, in Henzada by ₹1, in Moulmein by ₹5-8, in Amherst by ₹9, in Tavoy by ₹11, in Mandalay by ₹5, and in Meiktila by ₹12-6 per 100 baskets. Price of paddy has fallen in Shwebo by ₹10, in Kyaukse by ₹15, and in Myingyan by ₹5 per 100 baskets. No rain has fallen anywhere.

Assam.—*For week ending 18th January 1888.*—Weather seasonable. Slight rain in Sibsagar and in Goalpara and a heavy shower in Lakhimpur. Reaping of winter rice not yet completed. Gathering of mustard commenced. Outturn not good. Sugarcane is being crushed. Land being broken up in Hill Districts. No report from Naga Hills.

Mysore and Coorg.—*For week ending 18th January 1888.*—No rain has fallen in Mysore. Standing crops in good condition. Sowing operations continue in the Mysore and Tumkur districts. Dry crops in parts of the Bangalore, Tumkur and Chitaldroog districts are reported to be damaged by disease or insects. Outturn of harvests generally fair. Stock cattle in good condition.

No rain in Coorg. Picking coffee and harvesting rice continue. Weather favourable.

Berar and Hyderabad.—*For week ending 18th January 1888.*—In Berar the weather is clear. Cutting and stacking of *jowari* and picking of cotton still going on in some parts of the Province. *Kharif* crops slightly damaged by the late untimely rain. Outturn expected to be fair, but below the average. Standing *rabi* crops flourishing. Agricultural stock in good condition. Fodder ample.

No rain in Hyderabad during the week. Agricultural prospects continue good.

Central India.—*For week ending 18th January 1888.*—Showers in Gwalior. Sufficient rain except in Baghelkhand. Agricultural operations almost completed in the Agency. Crops, condition of agricultural stock, pasturage, and fodder generally good. Prospects and probable outturn good, but below average in Western Malwa and Goona. Prices of food-grains high and rising. Condition of opium crops fair.

Rajputana.—*For week ending 18th January 1888.*—Agricultural operations satisfactory. Standing crops good generally. Harvests good on the whole. Agricultural stock generally in good condition. Pasture or fodder fairly sufficient. Prices steady but high at places.

E. C. BUCK,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first nine months of the official year 1887-88, and of the sixteen preceding years.
(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE NINE MONTHS, APRIL TO DECEMBER.										TOTAL BRITISH INDIA.									
	BOMBAY.			SINDH.			MADRAS.			YEAR.	BURMA.			TOTAL BRITISH INDIA.			YEAR.	TOTAL BRITISH INDIA.		
	On Imports.	On other Imports.	On Exports.	On Imports.	On other Imports.	On Exports.	On Imports.	On other Imports.	On Exports.		On Imports.	On other Imports.	On Exports.	On Imports.	On other Imports.	On Exports.		On Imports.	On other Imports.	On Exports.
1871-72.	765	5599	1659	8023	4177	310	500	3367	310	4177	93	93	138	324	266	892	933	2151	1711	1741
1872-73.	908	5255	1812	7975	3835	259	393	3183	259	3835	81	81	162	335	288	868	756	1952	2804	1889
1873-74.	779	5164	1408	7351	4118	264	451	3403	264	4118	90	77	90	257	270	1024	987	2281	2225	1828
1874-75.	885	5868	1114	7867	4297	301	497	3499	301	4297	86	63	110	259	271	1017	964	2252	1924	2031
1875-76.	937	5745	1165	7847	3927	377	495	3055	377	3927	97	79	102	278	315	1041	860	2216	2589	2131
1876-77.	965	4949	1093	7007	3827	83	618	3126	83	3827	116	58	20	194	411	906	563	1880	2053	2424
1877-78.	1071	5944	1304	8319	4303	77	631	3595	77	4303	149	70	32	251	406	658	154	1218	1839	2619
1878-79.	968	4972	1162	7102	4108	154	628	3326	154	4108	142	44	19	205	403	681	339	1423	2532	2633
1879-80.	904	4691	768	6363	3725	146	704	2875	146	3725	240	55	19	314	390	693	528	1611	2708	2745
1880-81.	973	4562	927	6462	4911	177	636	4098	177	4911	339	86	18	443	392	799	589	1780	3132	2691
1881-82.	961	4083	1124	6168	4372	121	743	3508	121	4372	283	97	26	406	366	724	363	1453	3635	2863
1882-83.	1040	1191	1191	2242	747	115	736	104*	115	747	259	3	44	306	404	2	288	694	3602	3012
1883-84.	1045	1298	22	2365	945	108	796	41	108	945	264	4	38	306	373	7	388	768	2785	3055
1884-85.	913	816	26	1755	942	139	770	33	139	942	287	5	43	335	357	4	378	739	2178	2894
1885-86.	973	1008	22	2003	1018	88	890	40	88	1018	317	5	59	381	365	8	272	645	3009	3010
1886-87.	979	808	37	1824	1047	105	900	42	105	1047	382	9	70	461	464	13	396	873	2837	3367
1887-88.	952	1070	38	2060	1241	138	1063	40	138	1241	361	6	59	426	748	6	326	1080	2881	3791

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 16th January, 1888.

E. J. SINKINSON,
Off. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1887.

(See Supplement to the Gazette of India, dated 7th January 1888.)

		1	2	3	4	5	6	7	8	9	10	11	12	13	14												
QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																											
DISTRICTS.		WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLUM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THUR CADJAN PEA (Cajanus indicus).		FIREWOOD.		SALT.	
		Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
HYDERABAD.		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Secunderabad		13 3	12 3	...	...	6 13	7 11	11 11	11 11	19 7	20 1	20 1	23 0	24 14	...	...	16 5	16 5	...	...	12 3	12 3	115 0	115 0	9 13	9 13
Bulram		15 15	12 13	...	...	7 11	7 11	10 12	10 12	21 14	...	...	...	...	...	...	15 15	15 15	...	...	...	...	116 14	116 14	10 4	10 4
Chadarghat		9 8	9 8	...	...	7 8	7 8	10 0	10 0	19 0	20 0	20 0	...	...	...	...	17 8	17 8	...	...	12 8	12 8	120 0	120 0	9 8	9 8
MYSORE.		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bangalore		9 8	10 0	10 0	10 8	10 0	9 8	11 0	11 0	25 11	...	...	37 11	38 0	...	...	12 0	11 8	...	...	20 5	19 0	84 0	84 0	10 9	11 0
Kolar		...	...	11 0	11 0	12 12	13 0	14 12	15 0	...	...	...	41 0	43 0	...	...	12 0	12 0	...	...	17 0	18 0	144 0	132 0	11 0	11 0
Tumkur		10 8	11 0	10 0	10 8	14 0	14 0	15 0	15 8	...	...	...	48 0	48 0	...	...	12 0	13 0	...	...	22 0	22 0	340 0	340 0	10 0	10 0
Mysore		10 0	9 8	10 0	10 0	10 8	11 0	13 0	12 8	40 0	32 0	32 0	38 0	38 0	12 0	...	13 0	13 4	...	...	14 0	15 6	78 0	78 0	9 8	9 8
Hassan		...	...	9 0	9 0	16 0	14 0	17 0	16 0	...	...	...	48 0	46 0	...	...	13 0	13 0	...	...	18 0	18 0	96 0	96 0	11 0	9 0
Shimoga		12 10	11 9	...	...	12 10	10 8	15 12	14 11	33 10	...	...	43 3	40 15	...	...	14 11	14 11	...	...	...	...	480 0	480 0	10 8	8 6
Kadur		10 0	10 0	12 0	12 0	16 0	18 0	18 0	19 0	...	...	...	40 0	46 0	...	...	16 0	14 0	...	...	10 0	10 0	320 0	320 0	10 0	10 0
Chitaldroog		12 0	12 0	13 0	13 0	11 0	11 0	14 0	14 0	48 0	30 0	30 0	55 0	55 0	65 0	65 0	12 0	12 0	...	...	22 0	22 0	320 0	320 0	9 0	9 0

DEPARTMENT OF FINANCE AND COMMERCE,

E. J. SINKINSON,

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXVII OF 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 18TH DECEMBER, 1886.		Total mean length open.	RECEIPTS FOR WEEK ENDING 17TH DECEMBER, 1887.		TOTAL RECEIPTS FROM 1ST APRIL TO 18TH DECEMBER, 1886.		TOTAL RECEIPTS FROM 1ST APRIL TO 17TH DECEMBER, 1887.		Total Increase in 1887-88.	Total Decrease in 1887-88.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
Lines worked by Guaranteed Companies.													
Dec., 1887	Oudh and Rohilkhand	686	1,24,732	182	693	1,30,076	188	46,09,437	183	44,64,109	174	...	1,45,328
ditto	Madras	861	1,53,003	178	831	1,67,594	202	57,09,751	177	58,08,740	187	98,098	...
ditto	South Indian	654	89,709	137	654	85,595	131	36,19,870	148	36,30,987	149	11,117	...
ditto	Great Indian Peninsula	1,504	8,28,128	551	1,504	7,22,207	481	2,69,44,376	480	2,72,79,415	488	3,35,039	...
ditto	Bombay, Baroda and Central India	461	2,72,324	591	461	2,20,000	477	95,42,640	553	83,58,960	486	...	11,83,680
	TOTAL	4,166	14,68,556	353	4,143	13,25,472	320	5,04,26,074	324	4,95,42,220	321	...	8,83,854
State Lines worked by Companies.													
Jan., 1888	East Indian	1,515	9,17,843	606	1,514	9,66,334	638	3,26,26,975	582	3,14,23,959	560	...	12,03,016
ditto	Patna-Liya	57	15,907	278	57	10,122	177	3,92,106	185	3,02,375	171	...	29,731
ditto	Dildarnagar-Ghazipur	12	986	82	12	1,105	92	33,734	76	34,440	78	706	...
ditto	Sindia	75	7,478	100	75	9,791	131	2,68,401	97	3,15,990	114	47,589	...
ditto	Rajputana-Malwa (a)	1,664	3,97,098	239	1,604	3,33,000	200	1,28,31,518	206	1,10,50,321	178	...	17,81,197
Dec., 1887	Bengal-Nagpur	149	24,988	108	149	30,077	202	8,26,228	148	8,38,072	151	11,844	...
Jan., 1888	Southern Mahratta (b)	477	41,171	86	705	55,395	72	12,51,802	98	22,52,902	85	10,01,100	...
Dec., 1887	Bareilly-Pilibhit	36	1,715	48	30	1,851	51	63,877	45	59,904	45	...	3,973
ditto	Indian Midland	42	2,055	63	42	2,173	52	85,453	55	1,15,424	74	29,971	...
ditto	Lucknow-Sitapur	...	...	...	105	4,548	43	...	...	1,39,384	44	1,39,384	...
ditto	Sihramau	...	...	...	83	3,702	45	...	...	(f) 35,023	31	35,023	...
ditto	Cuddapah-Nellore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	4,027	14,10,441	350	4,502	14,18,098	315	4,83,80,094	332	4,66,27,854	285	...	17,52,240
State Lines worked by Government.													
Dec., 1887	Eastern Bengal (c)	606	1,59,767	264	645	2,25,854	350	59,58,608	266	68,38,923	287	8,80,315	...
Jan., 1888	Nalhati	27	1,053	61	27	1,571	58	59,301	59	65,066	65	5,765	...
ditto	Lirhoot	246	35,692	145	259	32,300	125	11,05,355	121	12,30,463	131	1,25,108	...
Dec., 1887	Wardha-Coal	45	10,175	226	45	15,299	340	4,67,430	278	4,67,305	278	...	65
ditto	Burma	327	47,702	146	327	47,389	145	16,33,070	135	20,14,963	107	3,81,293	...
ditto	Cherra-Companyganj	7	15	2	8	201	25	(f) 1,098	6	9,389	34	8,291	...
ditto	North-Western (u)	1,885	3,79,908	202	2,433	4,63,669	191	1,73,93,140	247	1,49,78,951	165	...	24,14,189
ditto	Jorhat	28	1,337	48	28	1,367	49	30,268	31	39,107	40	8,839	...
ditto	Bilaspur-Etawa (Katni-Umaria Section)	37	523	14	37	1,894	51	(g) 6,794	27	52,547	38	45,753	...
	TOTAL	3,208	6,36,832	199	3,809	7,89,544	207	2,66,55,664	225	2,56,96,774	181	...	9,58,890
GRAND TOTAL (GUARANTEED AND STATE)													
		11,401	35,15,829	308	12,454	35,33,114	203	12,54,61,832	299	12,18,66,848	265	...	35,94,984
GROSS ESTIMATED EXPENSES													
		...	...	...	...	...	...	6,26,72,611	149	6,24,81,133	136	...	...
NET RECEIPTS													
		...	...	...	...	...	...	6,27,89,221	150	5,93,85,715	129	...	34,03,506
Assisted Companies.													
Dec., 1887	Bengal Central	125	10,421	83	125	12,094	97	4,04,815	88	4,67,121	101	62,306	...
ditto	Kohikhand-Kumaun	67	3,618	54	67	3,658	55	2,28,461	92	2,32,357	94	3,896	...
ditto	Dibru-Sadiya	78	5,865	75	78	7,401	95	2,43,939	84	2,98,950	103	55,011	...
ditto	Bengal and North-Western	345	34,693	101	376	37,370	99	13,73,389	121	14,24,281	102	50,892	...
Jan., 1888	Farakka	22	3,119	140	22	3,816	171	1,74,577	207	1,83,853	223	13,276	...
	TOTAL	637	57,716	91	668	64,339	96	24,21,181	109	26,06,562	105	1,85,381	...
Native States.													
Dec., 1887	Bhavnagar-Gondal	193	19,785	102	193	15,946	83	7,04,149	97	6,90,099	96	...	14,050
Jan., 1888	Jodhpore	64	4,440	69	124	8,500	69	1,44,680	60	2,42,212	52	97,532	...
Dec., 1887	His Highness the Nizam's	208	31,473	151	208	26,474	147	80,50,589	139	10,91,739	145	41,150	...
ditto	Mysore	140	7,903	57	140	9,372	67	3,44,437	66	3,64,131	70	19,094	...
ditto	H. H. the Gaekwar's	59	2,840	48	59	2,920	49	1,10,532	50	1,09,296	50	...	1,236
ditto	Morvi	51	1,429	28	68	2,081	31	30,628	31	1,00,489	40	69,861	...
ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	800	38	...	...	25,620	33	25,620	...
	TOTAL	715	67,882	95	813	66,093	81	23,85,015	92	26,23,586	87	2,38,571	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Bellary-Kistna State Railway.

(c) Includes the Northern Bengal, Dacca, Kausia-Dharila and Assam-Bihar State Railways.

(d) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(e) Total receipts from 15th September to 17th December, 1887.

(f) Total receipts from 16th June to 18th December, 1886.

(g) Total receipts from 2nd November to 18th December, 1886.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

SPECIAL ARRANGEMENTS IN FORCE AT COOPER'S HILL COLLEGE FOR THE
PROFESSIONAL TRAINING OF FOREST STUDENTS.

Circular No. 1 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department—dated Calcutta, the 11th January 1888.

FORESTS.

READ the following Circulars on the subject of the training of Indian Forest Officers at the Royal Indian Engineering College, Cooper's Hill :—

No. 22 F., dated 24th September 1885.
 „ 15 F., „ 23th October 1886.
 „ 1 F., „ 15th January 1887.
 „ 2 F., „ 18th February „
 „ 3 F., „ 5th April „

Read, also, the following correspondence with Her Majesty's Secretary of State for India, regarding the special arrangements in force at Cooper's Hill College for the professional training of Forest Students :—

No. 3, dated 23rd July 1887.

From—His EXCELLENCY LORD DUFFERIN, Viceroy, and the HON'ABLES GENERAL SIR F. S. ROBERTS, SIR T. C. HOPE, SIR A. COLVIN, GENERAL G. CHESNEY, A. R. SCOBLE, and J. B. PEILE, Members of Council.

To—Her Majesty's Secretary of State for India.

As we are frequently called upon to make available for employment in the Colonies the services of officers on the active list of our Indian Forest Service; whom we cannot spare without inconvenience, especially as we have to meet similar requisitions in India from the Chiefs of Native States, it has occurred to us to suggest that Dr. Schlich, Inspector General of Forests to the Government of India, on deputation at Cooper's Hill College, might be instructed to prepare a Note, describing the special arrangements in force at that institution for the professional training of candidates for employment in the Forest Service, which might, with Your Lordship's approval, be communicated to the Colonial Office for the information of the Colonial Governments. Those Governments which aim at having a Forest Department of their own would thus have the opportunity afforded them of considering whether they might not themselves make provision for the education at Cooper's Hill College of such trained Forest Officers as may be required by them from time to time.

No. 88 (Revenue), dated 3rd November 1887.

*From—The RIGHT HON'BLE VISCOUNT CROSS, G.C.B., Her Majesty's Secretary
of State for India,*

To—The Government of India.

WITH reference to the letter of Your Excellency's Government in the Forest Department, No. 3, dated 23rd July last, I forward herewith 25 copies of a Paper which has been drawn up, in accordance with your suggestion, by Dr. Schlich, describing the special arrangements in force at the Royal Indian Engineering College, Cooper's Hill, for the professional training of Forest Students. Copies of this document have also been transmitted to the Colonial Office.

2. I take this opportunity of stating that this compilation will take the place of the "Paper of Particulars," and be issued to the public for general information.

**PROSPECTUS OF THE FOREST BRANCH OF THE ROYAL INDIAN
ENGINEERING COLLEGE, COOPER'S HILL.**

[Post Town, Staines. Railway Station, Egham. Telegraph Station, Englefield Green.]

STAFF OF THE COLLEGE.*

President, General Sir ALEXANDER TAYLOR, K.C.B., R.E.

Secretary, J. G. WHIFFIN, Esq., Paymaster-in-Chief, R.N., Retired.

Bursar, J. P. PASCO, Esq., R.N., Retired.

Chaplain, Rev. C. CROSLUGH, D.D.

Engineering Branch.

Assistant Professor of Engineering, A. H. HEATH, Esq., Assoc. Mem. Inst. C.E.

Professor of Surveying, Colonel E. H. COURTENEY, R.E.

Instructor in Geometrical Drawing, T. H. EAGLES, Esq., M.A., Assoc. Inst. C.E., F.B.I.B.A.

Lecturer in Accounts, J. C. HURST, Esq.

Mathematical Branch.

Professor of Mathematics, Rev. J. WOLSTENHOLME, M.A., D.Sc.

Professor of Applied Mathematics, G. M. MINCHIN, Esq., M.A.

Natural Science Branch.

Professor of Chemistry, HERBERT MCLEOD, Esq., F.R.S.

Professor of Physics, W. N. STOCKER, Esq., M.A., Fellow of Brasenose College, Oxon.

Lecturer in Geology and Mineralogy, Professor P. M. DUNCAN, M.B., F.R.S.

Forestry Branch.

Professor of Forestry, W. SCHLICH, Esq., Ph.D., Inspector General of Forests to the Government of India.

Professor of Botany, H. MARSHALL WARD, Esq., M.A., F.L.S., Fellow of Christ's College, Cantab.

Lecturer on Entomology, A. E. SHIPLEY, Esq.

Unclassified Subjects.

Instructor in Freehand Drawing, RUSSELL DAWSON, Esq.

Instructor in French, F. W. MARIASSY, Esq.

Instructor in German, T. H. DITTEL, Esq.

Director of Practical Study in Forestry, Sir DIETRICH BRANDIS, K.C.I.E., Ph.D., F.R.S.,
late Inspector General of Forests to the Government of India.†

[The arrangements hereinafter described are subject to revision under the orders of the Secretary of State for India.]

1. The Royal Indian Engineering College is primarily maintained, under the orders of the Secretary of State for India in Council, for the education of candidates for the service of Government in the India Public Works, Telegraph, and Forest Departments; but it is open, to the extent of the accommodation available, to all persons desirous of following the course of study pursued in it.

India Forest Department Appointments.

2. Candidates for the India Forest Department are selected under the following arrangements:—

- (a) An applicant must be a natural-born British subject, and must be above 17 and under 21 years of age on the 1st June of the year in which he competes for an appointment. He must be unmarried, and if he marries before reaching India he will forfeit his appointment.
- (b) An applicant must send to the Revenue Department of the India Office, on or before the 1st day of May of the year in which he proposes to compete—
 - (1) His name and parentage, a certificate or other satisfactory evidence of the date of his birth, and the written consent of parent or guardian that his name should be recorded as a candidate.
 - (2) A statement of the places of education at which he may have been since he was nine years old, accompanied by testimonials of good conduct during the last four years. He must also pay a fee of 4*l.* by means of a special stamp, according to instructions which will be communicated to candidates.

* The staff of the College is only given in so far as it concerns the Forest Branch.

† Sir D. Brandis is not on the staff of the College.

(c) Applicants will have to appear before a Medical Board* at the India Office, and to satisfy the Board that they attain a suitable standard of physical constitution. Particular stress will be laid upon good vision and hearing, and means will be taken to test physical powers of endurance, so as to ensure the selection of persons of active habits and sound constitution.

(d) The applicants who have successfully passed the medical examination and the physical tests will be examined, usually in the month of June of each year, in the following subjects, marks being assigned as indicated below :—

No. of Group.	Subject.	Maximum.	Minimum.
I.	1. Handwriting 2. Orthography 3. English composition	700	350
II.	4. Arithmetic, in all its branches 5. Geometry, including 1st to 4th and 6th Books of Euclid 6. Algebra, up to and including Binomial Theorem, Arithmetical and Geometrical Series, Interest, and Annuities 7. Logarithms, including use of Tables 8. Plane Trigonometry, up to and including solution of Plane triangles, and calculation of Heights and Distances 9. Mensuration	1,400	600
III.	10. Elements of Mechanics 11. Elements of Physics, omitting Electricity and Magnetism 12. Elements of Botany 13. Elements of Mineralogy and Geology	1,300	400
IV.	14. Inorganic Chemistry	400	150
V.	15. Geometrical Drawing, limited to Plane figures 16. Freehand Drawing	700	150
VI.	17. French or German, translation and oral	500	150

(e) The Secretary of State reserves the right to reject any candidate who fails to obtain either the prescribed minimum of marks in any one group, or a total minimum of 2,000 marks.†

(f) From the competitors who attain the above-mentioned minima of marks and satisfy the requisite conditions in other respects, the Secretary of State will select, as probationers to enter the College, those whom he may deem best adapted for the Forest Service of India. The number of candidates selected annually, which varies according to the requirements of the Forest Service in India, can be ascertained at the Revenue Department of the India Office, and it will also be advertised from time to time. *In 1888 there will be 12 probationers.*

3. The course of study for candidates for the India Forest Service extends over about 23 months. During the first 22 months, including two complete annual sessions, the candidates will prosecute their studies at the College, and during the remaining four months they will be instructed, under suitable supervision, in such British or Continental forests as may be selected for the purpose. Excursions will also be made during part of the College vacations.

4. Each annual session begins in September, and is divided into three terms, with vacations of about four weeks at Christmas, two weeks at Easter, and eight weeks in the summer.

5. An annual charge of 183*l.* is made for each student, which must be paid in advance to the Bank of England in three sums of 61*l.* per term. Receivable orders, with full directions

* With a view to prevent parents and guardians from incurring the inconvenience and expense of preparing candidates who may be physically unfit for the Forest Service, it is suggested that candidates be submitted to examination by the medical adviser of the family, or any other qualified medical practitioner, with regard to the following points :—

1. A weak constitution.
2. Defective vision.
3. Impaired hearing.
4. The existence of any congenital defect.

It is to be understood that this private examination is merely suggested to lessen the chances of disappointment, and that it is by no means intended to take the place of, or to influence in any way, the official examination.

On the subject of the standard of eyesight required for the Indian services, a pamphlet has been published, under the authority of the Secretary of State in Council, by Messrs. Churchill and Sons, 11, New Burlington Street.

† The papers set at previous examinations, together with the number of marks obtained by the successful candidates, are published from time to time in the Reports of the Civil Service Commissioners, which can be procured through any bookseller.

as to the mode of payment, will be forwarded from the India Office to the parents or guardians shortly before the fees fall due. A student will not be allowed into residence until his fee has been paid.

6. A deposit of 5*l.* is required to be paid by each student on admission to the College, as caution money, to cover charges incurred by him for damage to books, instruments, &c., or any College bills outstanding on leaving the College. Any balance over and above such charges will be repaid. This deposit is to be paid with the fee for the first term, making the total payment on that occasion 66*l.*

7. The foregoing payments cover all charges for tuition, board according to the College tariff, lodging with washing, and ordinary medical attendance while in residence at the College. When on tour and during the course of practical instruction, whether in Great Britain or on the Continent, each student receives an allowance of 10*s.* per day in lieu of board, lodging, and washing, and the Secretary of State also defrays the travelling expenses of the students, fees to local Forest Officers, &c.

Students are required to provide their own class books and drawing instruments. Drawing paper, drawing boards, and surveying instruments are provided by the College.

8. The prescribed course of study at the College extends at present over a period of two years, divided into six terms, and comprises the following subjects:—

- (a) Mathematics, including Logarithms and Trigonometry.
- (b) Applied Mathematics, following the ordinary course for Engineering students.
- (c) Surveying, the course being the same as that laid down for Engineering students.
- (d) Descriptive Engineering, comprising a knowledge of the materials used in construction and road-making.
- (e) Geometrical Drawing.
- (f) Freehand Drawing.
- (g) Accounts.
- (h) French or German.
- (i) Physics (Theoretical and Practical).
- (k) Geology and Mineralogy.
- (l) Botany, including Anatomy, Physiology, Systematic Botany, and Pathology, with demonstrations in the laboratory, field, and at the Royal Botanic Gardens at Kew.
- (m) Entomology, preceded by an introduction to General Zoology.
- (n) Forestry in all its branches, with demonstrations in the museum, in adjoining woodlands, and more distant forests.
- (o) Practical course in Forestry, extending over about four months, in suitable forests in Great Britain and on the Continent.

9. Every student will be required to exhibit due diligence in his studies throughout the course, and to give evidence of satisfactory progress, failing which, or in the event of serious personal misconduct, he will not be allowed to remain at the College.

10. During the course of study, the proficiency of the students will be tested by periodical examinations, and on the termination of their studies there will be a final examination.

11. The subjects enumerated in paragraph 8 are grouped in certain main branches of study, and a fixed minimum of qualification is required in each branch, as well as a certain minimum for all branches taken together. Students who obtain these minima will receive the College diploma in Forestry.

12. The candidates who have obtained the above-mentioned diploma, provided they are found to be of sound constitution and free from physical defects which would render them unsuitable for employment, the final decision on which point will rest with the Secretary of State for India, will be nominated Junior Assistant Conservators in the Forest Department of India, ranking in seniority in the service, and choosing the provinces in which they desire to be first employed, according to the results of the examinations. But this choice can only be exercised according to the available vacancies in the different provinces, and on the understanding that officers are at all times liable to be transferred from one province to another at the pleasure of the Government of India.

13. Within a month of his nomination as Junior Assistant Conservator, each nominee must sign articles of agreement describing the terms and conditions of his appointment.

He must embark for India when required to do so by the Secretary of State, and will be provided with a free passage. Failure to embark at the stated time will lead to forfeiture of appointment.

14. The pay of a Junior Assistant Conservator of Forests (which is at present Rs250 per mensem) will commence from the date of arrival in India.

15. Promotion, leave, and pension will be regulated by the rules of the Service for the time being.

16. Every candidate, before proceeding to India, will be required to furnish to the President of the College satisfactory evidence of his competency in riding.

GENERAL RULES.

17. Chemical, physical, and botanical laboratories, a forestry museum, a library, and gymnasium are attached to the College. Means are also provided for the practice of photography. Students making use of the laboratories are supplied with the needful apparatus.

18. The responsibility for the discipline and management of the College and for the superintendence of the studies is vested in the President, under the general control of the Secretary of State for India.

19. The students are distributed in divisions, under personal charge of one of the Professors or Instructors selected by the President; such tutor being responsible for exercising the proper degree of personal supervision over each student in his division, and for conducting necessary correspondence with the student's parents or guardians.

20. Each student residing in the College is provided with a separate room, and with fuel and light, also with the necessary attendance. Furniture and bedding are supplied by the College, but each student is required to provide his own towels and bed linen. Meals are taken in hall. Wine and beer are not included in the ordinary fare, but can be obtained from the College cellar at fixed prices.

21. A chapel is attached to the College, which the students residing in the College are expected to attend, unless specially exempted at the wish of their parents or guardians.

22. Every student will be required to go through a course of gymnastics and also of military exercises, including the use of the rifle.

23. Students are required to wear academical dress, under such regulations as may be prescribed from time to time.

Students not nominated for the Indian Forest Service, but desirous of obtaining a Diploma in Forestry from Cooper's Hill College.

24. Students not nominated for the Indian Forest Service may be received into the College, as far as the available accommodation permits. Such students may pass through the course of instruction prescribed for the nominees of the Indian Forest Service, as detailed above, or they may be permitted to participate in the instruction given in certain subjects only. On attaining the prescribed minima of marks in the several branches of study and in totals, as laid down above, they will receive, as the case may require, either the College Diploma in Forestry or special certificates showing in what subjects they have followed the instruction and with what result.

25. Candidates who desire to be admitted under para. 24. may submit the necessary application at any time, but not later than the 15th day of June of the year named for admission, except with the special permission of the President. The application must be made on the prescribed forms, which can be obtained from the Secretary of the College.

26. Candidates whose applications are found satisfactory as to character and in other respects will be required to undergo an examination, to be held at the College, about the last week in June of the year for admission. The examination will be in the subjects mentioned under para. 2 (d) (or certain portions of them, as the case may require), in so far as it is necessary to ascertain whether the candidate is qualified to follow the course of instruction with advantage (or certain parts of it, as the case may be). Candidates who do not come up to the required standard will not be admitted to the College.

The President may dispense with the whole or any portion of this examination in the case of a candidate who produces an university diploma, or other similar certificate granted by a recognized examining body.

27. Candidates admitted to the College under para. 24, who propose to pass through the full prescribed course of study, will be required to pay the same fees in every respect as those paid by the nominees for the India Forest Service. Candidates who do not become

resident, and are admitted only to certain subjects of study, will be required to pay the fees which may be fixed in each special case in consideration of the extent of their studies. The candidates of both classes will be required to abide by the general rules of the College.

ORDER.— Ordered that a copy be forwarded, for information, to the Governments of Madras and Bombay, the Local Governments and Administrations noted on the margin, and

Bengal.
North-Western Provinces and Oudh.
Punjab.
Central Provinces.
Burma.

Assam.
Coorg.
Ajmere.
Andamans.
Hyderabad.

the Comptroller and Auditor General.

ORDERED, also, that a copy be forwarded to the Inspector General of Forests, for information and for communication to the Director of the Forest School, the Superintendent of Forest Surveys, and the Editor of the *Indian Forester*; and to the Foreign Department, for communication to the Agent to the Governor General in Baluchistan.

ORDERED, further, that these papers be published in the Supplement to the *Gazette of India*.

(True Extract.)

W. C. MACPHERSON,
Offg. Under-Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING
INDIA, No. 8, Hastings Street, Calcutta.

Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.	Debenture Number.	Amount.	When due.
		1929.			1929.			1930.
1105	5,000	July 20	1125	500	July 20	1142	1,000	July 20
1106	5,000	" 20	1126	500	" 20	1143	1,000	" 20
1107	5,000	" 20	1127	500	" 20	1144	1,000	" 20
1108	5,000	" 20	1128	500	" 20	1145	1,000	" 20
1109	5,000	" 20	1129	500	" 20	1146	1,000	" 20
1110	5,000	" 20	1130	500	" 20	1147	1,000	" 20
1111	1,000	" 20	1131	500	" 20	1148	1,000	" 20
1112	1,000	" 20				1149	1,000	" 20
1113	1,000	" 20			1930.	1150	1,000	" 20
1114	1,000	" 20	1132	5,000	July 20	1151	1,000	" 20
1115	1,000	" 20	1133	5,000	" 20	1152	1,000	" 20
1116	1,000	" 20	1134	5,000	" 20	1153	1,000	" 20
1117	1,000	" 20	1135	5,000	" 20	1154	500	" 20
1118	1,000	" 20	1136	5,000	" 20	1155	500	" 20
1119	1,000	" 20	1137	5,000	" 20	1156	500	" 20
1120	1,000	" 20	1138	5,000	" 20	1157	500	" 20
1121	1,000	" 20	1139	5,000	" 20	1158	500	" 20
1122	1,000	" 20	1140	1,000	" 20	1159	500	" 20
1123	1,000	" 20	1141	1,000	" 20	1160	500	" 20
1124	1,000	" 20						

it is hereby notified that, in exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council has exempted the above-mentioned debentures from any stamp duty with which they might otherwise be chargeable whether on issue, renewal, sub-division or consolidation.

PAPER CURRENCY.

The 13th January, 1888.

No. 199.—Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st December, 1887, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.

CIRCLES OF ISSUE.	Whole amount of Notes in Circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	R	R	R	R
Calcutta	6,92,62,380	2,66,60,631	20,54,539	2,87,15,170
Allahabad	92,66,560	1,15,42,565	...	1,15,42,565
Lahore	87,64,395	1,11,05,565	...	1,11,05,565
Bombay	5,52,91,285	3,44,06,258	46,98,417	3,91,04,675
Kurrachee	50,03,900	45,04,016	27,600	45,31,616
Madras	1,90,56,000	50,31,115	50,000	50,81,115
Calicut	8,74,085	3,10,360	...	3,10,360
Rangoon	94,07,910	1,90,44,205	...	1,90,44,205
TOTAL	17,69,26,515	11,26,04,709	68,30,556	11,94,35,265
Deduct—Amount received at Bombay but not paid at Kurrachee				5,00,000
Deduct—Amount received at Rangoon but not written off at Bombay				20,00,000
				25,00,000
NET TOTAL				11,69,35,265
Price paid for Government Securities of the nominal value of Rs.25,21,700 held under Section 19 of the Act				5,99,91,250
GRAND TOTAL				17,69,26,515

E. J. SINKINSON,
Offg Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 13th January, 1888.

APPOINTMENTS.

No. 23.—ADJUTANT-GENERAL'S DEPARTMENT—

Major W. R. Routh, Suffolk Regiment, Brigade-Major, to be a Deputy Assistant Adjutant-General on the establishment, *vice* Major J. N. Walker, whose tenure of appointment has expired. Dated 1st December, 1887.

No. 24.—ARMY REMOUNT DEPARTMENT—

Captain H. N. Webb, Bengal S. C., Squadron Commander, 5th Bengal Cavalry, officiating Assistant Superintendent, Reserve Depot, Hapur, is confirmed in that appointment, with effect from the 18th August, 1887.

No. 25.—BURMA FIELD FORCE—

The following appointments on the Staff of the Burma Field Force are sanctioned :—

Captain C. E. Poynder, Madras S. C., Brigade-Major, 2nd Brigade, to be Deputy Assistant Adjutant and Quartermaster-General, 2nd Brigade; *vice* Captain R. L. Milne, D.S.O., who has been invalided.

Captain G. S. Baugh, Madras S. C., Wing Commander, 1st Madras Infantry, to be Brigade-Major, 2nd Brigade, *vice* Captain Poynder.

No. 26.—COMMISSARIAT DEPARTMENT—

Lieutenant C. G. R. Thackwell, Sub-Assistant Commissary-General, 2nd class, to be Sub-

Assistant Commissary-General, 1st class,—with effect from the 1st December, 1887, *vice* Captain J. Willcocks, Sub-Assistant Commissary-General, 1st class, whose services have been replaced at the disposal of the Commander-in-Chief.

MILITARY ACCOUNTS DEPARTMENT.

No. 27.—Lieutenant-Colonel H. H. P. Cowper, Military Accountant, 1st class, 1st grade, to be Controller of Military Accounts ;

Lieutenant-Colonel C. F. Thomas, Military Accountant, 1st class, 2nd grade, to be Military Accountant, 1st class, 1st grade ;

Major J. A. Miley, Military Accountant, 2nd class, 1st grade, to be Military Accountant, 1st class, 2nd grade,—

with effect from the 1st November, 1887, *vice* Colonel H. G. Pritchard, appointed Accountant General, Military Department.

No. 28.—Captain W. J. B. Bird, 1st Cavalry, Hyderabad Contingent, Assistant Secretary to the Government of India, Military Department, to be Military Accountant, 2nd class, 1st grade, *vice* Major J. A. Miley promoted. Dated 1st November, 1887.

No. 29.—Brigade-Surgeon G. C. Chesnaye, Indian Medical Service, Bengal Establishment, officiating Examiner of Medical and Fund Accounts, Bengal, to be Examiner of Medical and Fund Accounts, Bengal, sub. *pro tem.*, *vice* Brigade-Surgeon G. S. Sutherland, M.D., who has vacated the appointment. Dated 6th January, 1888.

PERSONAL STAFF.

No. 30.—The Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's personal staff :—

Lieutenant J. A. Henderson, 8th Hussars, to be, temporarily, Extra Aide-de-Camp. Dated 5th January, 1888.

No. 31.—The following appointment has been made on the personal staff of Major-General D. MacFarlan, commanding the Sirhind Division :—

Lieutenant C. D. Bruce, 1st Battalion, West Riding Regiment, to be Aide-de-Camp. Dated 1st November, 1886.

No. 32.—STAFF CORPS—

The undermentioned officers appointed by the Secretary of State for India probationers for the Indian Staff Corps, are posted as follows, with effect from the dates of their arrival in India :—

Bengal Staff Corps.

Lieutenant A. Wallace-Dunlop, Essex Regiment.

Second-Lieutenant J. P. C. Hennessy, South Wales Borderers.

Madras Staff Corps.

Lieutenant G. A. Weldon, Royal Dublin Fusiliers.

Lieutenant K. J. G. Dunolly, Essex Regiment.

Second-Lieutenant H. R. Wallis, Highland Light Infantry.

Second-Lieutenant D. R. Adye, Leicestershire Regiment.

Second-Lieutenant H. M. Allen, Welsh Regiment.

Second-Lieutenant F. N. Burton, Royal Munster Fusiliers.

Second-Lieutenant C. E. N. Priestley, Welsh Regiment.

Second-Lieutenant P. X. de Morton de La Chapelle, Welsh Regiment.

Bombay Staff Corps.

Lieutenant M. F. A. Sexton, Royal Dublin Fusiliers.

VOLUNTEER CORPS.

Behar Light Horse.

No. 33.—Mr. John Boxwell, to be Lieutenant, *vice* Lieutenant R. Macleod, who has resigned his commission.

Mr. William John Howard, to be Lieutenant, *vice* Lieutenant T. L. L. Jenkins, become supernumerary.

Calcutta Volunteer Rifle Corps.

No. 34.—The Reverend Father Alfred Neut, S.J., to be Honorary Roman Catholic Chaplain, *vice* the Reverend H. E. Harford, who has resigned that appointment.

FURLOUGH AND LEAVE.

No. 35.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Brigade-Surgeon E. O. Tandy, 8th Bengal Cavalry, (p. a.) for 315 days, under rule IX of the regulations of 1868.

Surgeon-Major C. Cameron, (p. a.) for one year, under rule IX of the regulations of 1868.

Surgeon-Major G. R. Daphtary, M.D., (p. a.) for two years, under rule IX of the regulations of 1868.

Surgeon-Major H. K. M'Kay, (p. a.) for 205 days, under rule IX of the regulations of 1868.

Surgeon-Major W. A. Simmonds, 12th Bengal Cavalry, (p. a.) for one year and 212 days, under rule I of the regulations of 1875.

No. 36.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty :—

Colonel W. A. Lawrence, Bengal S. C., 17th Bengal Cavalry, (p. a.) for one year. Pension service,—28th year, commenced 9th June, 1887.

Captain L. S. Peyton, Bengal S. C., 14th Bengal Lancers, (p. a.) for one year. Pension service,—14th year, commenced 13th June, 1887.

Lieutenant G. H. Weller, Bengal S. C., 14th Bengal Lancers, (p. a.) for one year. Pension service,—9th year, commenced 13th August, 1887.

Lieutenant A. V. Hatch, Bengal S. C., 2nd Battalion, 1st Goorkha Regiment, (p. a.) for one year. Pension service,—8th year, commenced 14th January, 1887.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 3. } CALCUTTA, SATURDAY, JANUARY 21, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—

Nothing for Publication.

PART V.—Bills introduced into the Council of His Excellency the Governor-General for making Laws and Regulations, or published under Rule 22 or Rule 25:—

Nothing for Publication.

PART VI.—Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations:—

Nothing for Publication.

SUPPLEMENT No. 3.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—MEDICAL.

Calcutta, the 20th January, 1888.

No. 16.—The services of Surgeon F. C. Reeves, of the Madras Medical Service, are placed temporarily at the disposal of the Chief Commissioner of the Central Provinces, with effect from the date on which he may be relieved of his acting appointment as Deputy Assay Master, Calcutta Mint.

JUDICIAL.

The 20th January, 1888.

No. 96.—Mr. R. S. T. MacEwen, Barrister-at-Law, Additional Recorder of Rangoon, is appointed to officiate as Recorder of Rangoon *vice* Mr. Agnew on leave.

Mr. C. E. Fox, Barrister-at-Law, Government Advocate, Burma, is appointed to officiate temporarily as Additional Recorder of Rangoon and to sit as such in the Court of the Recorder of Rangoon.

POLICE.

The 20th January, 1888.

No. 20.—The services of Captain W. F. C. C. Plowden, Commandant of the Frontier Police

Corps, Assam, on furlough, are replaced at the disposal of the Military Department.

ECCLESIASTICAL.

The 17th January, 1888.

No. 20.—The Reverend George Middlecott Davies, M.A., has been appointed a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment, to fill an existing vacancy.

PATENTS.

The 19th January, 1888.

No. 140.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one rupee. A certified copy of any specifi.

cation will be given to any person requiring the same on payment of the expense of copying :—

No. 17 of 1887.—Charles Moseley, of the City of Manchester, England, Manufacturer, for improvements in, and apparatus for, the manufacture of cards such as are used in the preparation of fibrous materials.

No. 153 of 1887.—John Joseph Reveley Humes, of 18, Lilford Road, Camberwell, in the County of Surrey, England, Engineer, for improvements in, or applicable to, motor engines operated by the combustion of fluid hydrocarbon.

No. 154 of 1887.—Ernest Manbré, of Garston in the County of Lancaster in the Kingdom of England, Brewer, for improvements in, or appertaining to, compounds applicable for the manufacture therefrom of ale, stout, porter, lager and other like liquors, and in apparatus for making said compounds.

No. 174 of 1887.—Herbert Augustine Bamford, Assistant Inspector of European Schools, Bengal, residing at No. 1, Theatre Road, in the Town of Calcutta, for an improved Punkah specially adapted to confined spaces and capable of being worked either vertically or horizontally.

No. 230 of 1887.—Charles Langdon Davies, of 110, Cannon Street, in the City of London, England, Electrician, for apparatus for the employment of vibratory electricity in telegraphy.

No. 245 of 1887.—Francis Louis Julian Guyon, of No. 7, Lyons Range, in the Town of Calcutta, Broker, and Philibert Bonvillain, at present residing at the Hotel de Paris in Dhurumtollah Street in Calcutta aforesaid, Engineer, for a compound hydraulic press for pressing in bales or otherwise jute or other fibrous material and texture of every description.

No. 247 of 1887.—Arthur Andrews Merchant, of No. 3, Elysium Row, in the Town of Calcutta, for improvements in the metal package suitable for the packing, storage and carrying of tea and other substances of a like nature, known as "Andrews' Patent Metal Tea-chest."

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—SURVEYS.

Calcutta the 14th January, 1888.

No. 40 S.—The services of Mr. C. L. Griesbach, C.I.E., Deputy Superintendent, Geological Survey of India, are placed at the disposal of the Foreign Department.

E. C. BUCK,

Secretary to the Government of India.

STAR OF INDIA.

NOTIFICATION.

Fort William, the 18th January, 1888.

No. 3-S.I.—The following extract from the *London Gazette*, dated the 6th December, 1887, is republished for general information :—

India Office, November 12, 1887.

The Queen has been graciously pleased to nominate and appoint His Highness Sultan Masoud Mirza Yemin-ed-Dowleh, Zil-es-Sultan, Governor-General of Ispahan, Fars, Arabistan, Kurdistan, Yezd, &c., to be an Honorary Knight Grand Commander of the Most Exalted Order of the Star of India.

W. J. CUNINGHAM,

for Secretary to the Most Exalted Order of the Star of India.

OFFICE OF THE ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 21st January, 1888.

No. 9 I.E.—His Excellency the Grand Master of the Most Eminent Order of the Indian Empire will hold an Investiture of the Order in the Throne Room of Government House, on Saturday, the 4th February, 1888, at 12 'oclock, noon.

Members of the Order present in Calcutta on the 4th February will attend, and they are requested to communicate their addresses to the undersigned not later than the 28th January.

By order,

W. J. CUNINGHAM,

for Secy. to the Most Eminent Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 17th January, 1888.

No. 88-G.—Surgeon W. G. P. Alpin, Resident Surgeon in the Eden Hospital at Calcutta, is appointed to officiate as Medical Officer of the Bhopal Battalion and Agency, with effect from date of joining, during the absence on furlough of Surgeon-Major A. H. C. Danc, M.D., or until further orders.

The 19th January, 1888.

No. 99-G.—Mr. C. E. R. Girdlestone, C.S., Resident of the 2nd class, and Resident in Nepal, is granted privilege leave for three months, with effect from the 27th January 1888, or the subsequent date on which he may avail himself of it.

No. 101-G.—Colonel H. P. Peacock, Political Agent of the 2nd class, and Political Agent of the 1st class, substantive *pro tempore*, is appointed to officiate as a Resident of the 2nd class, and as Resident in Nepal, with effect from the date of assuming charge, during the absence on privilege leave of Mr C. E. R. Girdlestone, C.S., or until further orders.

No. 105-G.—Surgeon D. R. Ross, M.D., Medical Officer of the Political Residency in the Persian Gulf, is granted furlough for eighteen months under Section 50, Chapter V, of the Civil Leave Code, with effect from the date in March or April next on which he may avail himself of it.

The 20th January, 1888.

No. 115-G.—The following changes are made in the graded list of the Political Department :—

PROMOTION.

Consequent on the employment in foreign service of Mr. Ney Elias, C.I.E., Political Agent of the 3rd class, with effect from the 1st December, 1887—

Mr L. W. King, Officiating Political Agent of the 3rd class, to be a Political Agent of the 3rd class, substantive *pro tempore*.

REVERSION.

Consequent on the appointment of Mr. G. S. Forbes to officiate as a Political Agent of the 2nd class, with effect from the 16th December, 1887—

Mr. F. L. Petre, from Officiating Political Agent of the 2nd class, to Political Agent of the 3rd class, substantive *pro tempore*.

PROMOTIONS.

Consequent on the appointment of Lieutenant-Colonel G. H. Trevor to be a Resident of the 2nd class, and Commissioner of Ajmere, with effect from the 31st December, 1887—

Lieutenant-Colonel J. Biddulph, Political Agent of the 2nd class, to be a Political Agent of the 1st class.

Lieutenant-Colonel A. W. Roberts, Political Agent of the 3rd class, and Political Agent of the 2nd class, substantive *pro tempore*, to be a Political Agent of the 2nd class.

Major E. A. Fraser, Political Assistant of the 1st class, and Political Agent of the 3rd class, substantive *pro tempore*, to be a Political Agent of the 3rd class.

Captain M. J. Meade, Political Assistant of the 2nd class, and Officiating Political Assistant of the 1st class, to be a Political Assistant of the 1st class.

Captain I. MacIvor, Political Assistant of the 3rd class, to be a Political Assistant of the 2nd class, but to continue to be a Political Agent of the 3rd class, substantive *pro tempore*.

Lieutenant P. J. Melvill to be a Political Assistant of the 3rd class, but to continue to officiate as a Political Assistant of the 2nd class.

REVERSION.

Consequent on the appointment of Lieutenant-Colonel J. Biddulph to be a Political Agent of the 1st class, with effect from the 31st December, 1887—

Lieutenant-Colonel H. Wylie, C.S.I., from Officiating Political Agent of the 1st class, to his substantive grade of Political Agent of the 2nd class.

PROMOTION.

Consequent on the appointment of Lieutenant-Colonel A. W. Roberts, Political Agent of the 2nd class, substantive *pro tempore*, to be a Political Agent of the 2nd class, with effect from the 31st December, 1887—

Mr. G. S. Forbes, Officiating Political Agent of the 2nd class, to be a Political Agent of the 2nd class, substantive *pro tempore*.

REVERSIONS.

Consequent on the appointment of Captain M. J. Meade to be a Political Assistant of the 1st class, with effect from the 31st December, 1887—

Captain C. W. Ravenshaw, from Political Assistant of the 1st class, substantive *pro tempore*, to Officiating Political Assistant of the 1st class.

Captain E. R. Penrose, from Political Assistant of the 3rd class, substantive *pro tempore*, to Officiating Political Assistant of the 3rd class.

No. 116-G.—The following promotions are made in the Berar Commission, with effect from the 1st July, 1887, consequent on the appointment of Mr. A. W. S. Murray, Extra Assistant Commissioner of the 3rd class in the Hyderabad Assigned Districts, to be Extra Assistant to the Resident at Hyderabad :—

Deo Rao Jeykrishna, Extra Assistant Commissioner of the 4th class, to be an Extra Assistant Commissioner of the 3rd class.

Mr. C. H. Price, Extra Assistant Commissioner of the 5th class, to be an Extra Assistant Commissioner of the 4th class.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

ACCOUNTS AND FINANCE.

SALT.

Calcutta, the 19th January, 1888.

No. 343.—In exercise of the powers conferred by Section 7 of the Indian Salt Act, 1882, and in supersession of Notifications by the Government of India in the Department of Finance and Commerce, Nos. 1449, dated 10th March, 1882, and 751, dated 28th April, 1882, the Governor-General in Council directs that, on and after the date of this Notification, the duty to be paid on salt manufactured in or imported by land into British India, shall be as follows :—

- (a) in the case of salt manufactured in or imported by land into Lower Burma, one rupee for each maund of 82½ pounds avoirdupois weight, and
- (b) in the case of salt manufactured in or imported by land into any other part in British India, except that portion of the territories administered by the Lieutenant-Governor of the Punjab which lies west of the river Indus, two rupees eight annas for each maund of 82½ pounds avoirdupois weight.

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 20th January, 1888.

APPOINTMENTS.

No. 42.—COMMISSARIAT DEPARTMENT—

Major E. C. Elliston, Bengal S.C., to be an Assistant Commissary-General, 4th class, supernumerary.

HYDERABAD CONTINGENT.

3rd Cavalry.

No. 43.—Surgeon E. W. Reilly, Indian Medical Service, Madras Establishment, to officiate as Medical Officer. Dated 1st November, 1887.

4th Cavalry.

No. 44.—Lieutenant G. W. Priestley, East Yorkshire Regiment, a candidate for the Bengal S.C., to be officiating Squadron Officer, on probation, with effect from the 21st December, 1887.

No. 45.—MEDICAL DEPARTMENT—

Deputy Surgeon-General E. H. Roberts, Medical Staff, is brought on the Administrative Medical Staff of the Army, *vice* Deputy Surgeon-General G. M. Slaughter, who has been transferred to the Home Establishment. Dated 24th December, 1887.

No. 46.—MILITARY SECRETARIAT—

Major E. G. Barrow, Bengal S. C., Wing Officer, 7th Bengal Infantry, Deputy Assistant Quartermaster-General, Intelligence Branch, to be an Assistant Secretary, *vice* Captain W. J. B. Bird, who has been appointed to the Military Accounts Department. Dated 1st November, 1887.

No. 47.—NATIVE ARMY—*37th Bengal Infantry.*

The following direct appointments are made with effect from the 1st November, 1887:—

Randhir Singh to be Jemadar.

Raghubir Singh to be Jemadar.

No. 48.—ORDNANCE DEPARTMENT—

Lieutenant N. S. Bertie-Clay, R.A., Ordnance Officer, 4th class, sub. *pro tem.*, is confirmed in that class, to complete the establishment,—with effect from the 6th December, 1887.

Lieutenant S. M. Renny, R.A., to officiate as an Ordnance Officer, 4th class, *vice* Lieutenant Bertie-Clay. Dated 19th December, 1887.

No. 49.—PERSONAL STAFF—

The following appointment has been made on the personal staff of the Hon'ble the Lieutenant-Governor and Chief Commissioner, North-Western Provinces and Oudh:—

Captain L. Gordon, King's Own Scottish Borderers, to be Aide-de-Camp. Dated 21st November, 1887.

No. 50.—VOLUNTEER CORPS—*Cawnpore Volunteer Rifle Corps.*

Major Philip Herman Wallerstein, Bengal S. C., Cantonment Magistrate of Cawnpore, to be Major-Commandant, *vice* Major W. Blennerhassett, who has resigned that appointment.

Mr. W. Blennerhassett to be Captain.

FURLOUGH AND LEAVE.

No. 51.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Captain G. W. C. Bruce, Bengal S. C., Wing officer, 4th Punjab Infantry, Punjab Frontier Force, (p. a.) for two years, under rule I of the regulations of 1875, embarking on or after the 1st March, 1888.

Surgeon-Major D. Wilkie, M.B., Statistical Officer to the Government of India in the

Sanitary and Medical Departments, (p. a.) for one year, under rule IX of the regulations of 1868.

No. 52.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty:—

Captain C. Dempster, Bengal S. C., 4th Sikh Infantry, Punjab Frontier Force, (p. a.) for one year. Pension service,—20th year, commenced 9th July, 1887.

Captain W. H. F. Macmullen, Bengal S. C., Judge Advocate General's Department, (p. a.) for one year. Pension service,—17th year, commenced 28th October, 1887.

Captain A. R. Martin, 1st Battalion, 5th Goorkha Regiment, Punjab Frontier Force, (p. a.) for one year. Pension service,—14th year, commenced 2nd December, 1887.

Captain T. H. Eyre, Bengal S. C., Assistant Military Accountant, (p. a.) for one year. Pension service,—17th year, commenced 30th December, 1887.

No. 53.—Lieutenant-Colonel W. E. Forbes, Bengal S. C., is granted one year's extension (m.c.) of the furlough allowed him in G. G. O. No. 134 of 1887.

No. 54.—Major G. G. Monck-Mason, R.A., Ordnance Officer, 1st class, is granted general leave from the 7th to the 31st December, 1887.

LONDON GAZETTE.

No. 55.—The following extracts are published for general information:—

"*London Gazette*," dated 16th December, 1887, pages 6994 and 6995.

India Office, 16th December, 1887.

The Queen has approved of the following admissions to the Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.*To be Lieutenants.*

Lieutenant Leslie Charles Fryer, from the Wiltshire Regiment. Dated 12th March, 1885, but to rank from 1st July, 1881.

Lieutenant Arthur William Cripps, from the Leinster Regiment. Dated 21st November, 1885, but to rank from 9th September, 1882.

Lieutenant Robert Venour Davidson, from the Leinster Regiment. Dated 11th June, 1886, but to rank from 25th August, 1883.

Lieutenant Edward Hurlock Watson, from the Dorsetshire Regiment. Dated 5th May, 1886, but to rank from the 23rd August, 1884.

Lieutenant William Martin Cubitt, from the Cheshire Regiment. Dated 30th April, 1886, but to rank from the 23rd August, 1884.

* * * * *

The Queen has also approved of the retirement from the Service of the undermentioned Officers of the Staff Corps:—

Colonel Robert Francis Firth, Bengal Staff Corps. Dated 20th August, 1887.

Colonel Colin Mackenzie, Madras Staff Corps.
Dated 15th October, 1887.

Colonel Richard Carruthers Budd, Madras Staff Corps. Dated 15th December, 1887.

Colonel Edmund Ghuznee Morrogh, Madras Staff Corps. Dated 1st October, 1887.

The undermentioned Officers have been granted a step of honorary rank on retirement:—

To be Major-Generals.

Colonel Robert Francis Firth, Bengal Staff Corps. Dated 20th August, 1887.

Colonel Colin Mackenzie, Madras Staff Corps. Dated 16th October, 1887.

Colonel Richard Carruthers Budd, Madras Staff Corps. Dated 15th December, 1887.

Colonel Edmund Ghuznee Morrogh, Madras Staff Corps. Dated 1st October, 1887.

"*London Gazette*," dated 20th December, 1887, page 7066.

War Office, Pall Mall,
20th December, 1887.

MEMORANDA.

* * * * *

Assistant-Commissary and Honorary Lieutenant Charles Floate, Madras Establishment, has been granted the honorary rank of Captain on retirement. Dated 25th September, 1887.

The undermentioned Deputy Assistant Commissaries, of the Madras Establishment, have been granted the honorary rank of Lieutenant. Dated 26th August, 1887:—

John Aaron Dickson.

Edwin Delmege.

INDIAN LOCAL SERVICE.

Colonel Thomas Martin Shelley, Bengal Infantry, has been transferred to the Unemployed Supernumerary List. Dated 3rd December, 1887.

PENSIONS.

No. 56.—SUBORDINATE MEDICAL DEPARTMENT—

First Grade Apothecary James Alexander Eliot is transferred to the pension establishment.

PROMOTIONS.

No. 57.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonel.

Lieutenant-Colonel Charles John Staunton Cahill, Bombay S. C., 20th January, 1888.

INDIAN ARMY.

To be Lieutenant-Colonel.

Major Binfield Wemyss, General List, Infantry, 20th January, 1888.

NATIVE ARMY.

4th Bengal Cavalry.

No. 58.—Kot-Duffadar Duli Chand to be Jemadar, *vice* Jemadar Umrao Singh, transferred to the Burma Military Police, with effect from the 19th November, 1887.

Bengal Sappers and Miners.

No. 59.—Havildar Fateh Ali, to be Jemadar, *vice* Jemadar Durga, invalided, with effect from the 1st December, 1887.

10th Bengal Infantry.

No. 60.—Havildar Todar to be Jemadar, *vice* Jemadar Parsan, deceased, with effect from the 29th November, 1887.

24th Bengal Infantry.

No. 61.—Colour-Havildar Hasan Khan to be Jemadar, *vice* Jemadar Dewa Singh, invalided, with effect from the 13th November, 1887.

Jemadar Bágh Singh to be Subadar, and Drill-Havildar Khushál Singh to be Jemadar, *vice* Subadar Kharag Singh, deceased, with effect from the 6th November, 1887.

42nd Bengal Infantry.

No. 62.—Havildar Dhanbir Karki to be Jemadar, *vice* Jemadar Chintamani Gharti, deceased, with effect from the 15th November, 1887.

No. 63.—PUNJAB FRONTIER FORCE—

4th Sikh Infantry.

Subadar Bhág Singh to be Subadar-Major, *vice* Subadar-Major Gurditt Singh, *Bahadur*, invalided, with effect from the 18th November, 1887.

Jemadar Har-nám Singh to be Subadar, and Havildar Jhanda Singh to be Jemadar, *vice* Subadar-Major Gurditt Singh, *Bahadur*, invalided, with effect from the 18th November, 1887.

REWARDS.

No. 64.—In continuation of G. G. O. No. 82 of 1887, the Governor-General in Council is pleased to sanction the following promotion under the provisions of clause 48, India Army Circulars, 1884, for services with the expedition to Burma, under the command of Lieutenant-General Sir Harry Prendergast, K.C.B., V.C.,—with effect from the 17th May, 1886:—

Subordinate Medical Department.

Second Grade Assistant Apothecary Albert William Jordon Lynsdale, (Madras) to be First Grade Assistant Apothecary.

VOLUNTEER CORPS.

Cawnpore Volunteer Rifle Corps.

No. 65.—Major W. Blennerhassett resigns his commission.

MARINE DEPARTMENT.

RETIREMENTS.

No. 5.—In G. G. O. No. 1 of 1888 against the name of Captain G. O'B. Carew, for "C.S.I.," read "C.I.E."

A. C. TOKER, Colonel,
for Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 20th January, 1888.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned Officers, on the dates specified, were received in the Military Department between the 17th December, 1887, and the 20th January, 1888.

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Northumberland Fusiliers	Major E. LeM. Trafford .	9th January, 1888.	Rawal Pindi.		
Royal Munster Fusiliers .	Lieutenant H. S. Belli-Bivar	12th January, 1888.	Lucknow.		
Bengal Infantry . . .	Colonel H. V. Riddell .	14th January, 1888.	Mooltan.		

A. C. TOKER, *Colonel,*
for *Secretary to the Government of India.*

PUBLIC WORKS DEPARTMENT.

RESOLUTION.

GENERAL.

Fort William, the 16th January, 1888.

No. 116 G.

PRACTICAL TRAINING OF NATIVE ENGINEERS IN ENGLAND.

Read again—

Resolution in the Public Works Department, No. 1511—57G., dated 29th November 1882, on the subject of practical training of Native Engineers in England.

Read—

Despatch from the Secretary of State for India, to the Government of India, No. 13 P. W., dated 24th March 1887.

Despatch to Secretary of State, No. 63 P. W., dated 31st October 1887.

Despatch from Secretary of State, No. 69 P. W., dated 8th December 1887.

OBSERVATIONS.—The Resolution of 1882, now read again, indicated the procedure under which, as an experiment, not more than two Native Engineers annually were to be sent to England at the public expense for professional training.

2. Under these orders, ten young Engineers, being natives or domiciled Europeans, have been sent to England in the five years from 1883 to 1887 inclusive.

3. In March last, the Secretary of State called for a full report on the results that had been obtained from the experiment, and for a definite opinion of this Government as to their value.

4. A report was accordingly obtained from the several Local Governments concerned as to the value of the experience gained in England by the officers who, after having passed a period of training there, had returned to their work in this country.

Bombay.
Bengal.
Punjab.

5. The three Local Governments consulted were of opinion that the value of the training was not commensurate with the expense incurred.

6. The Government of India, on a perusal of the reports from the Local Governments and of the reports on the progress of the several officers while under training, forwarded from time to time by the Secretary of State, was of opinion that training in England is an undoubted advantage to those officers who have a real desire to profit by it; but that the expenses of it ought to be largely contributed to by the officers themselves.

7. Accordingly, it was recommended that the contribution made by the State should be limited to paying the officers, while absent from duty in India, two-thirds of their salary only, together with an allowance of Rs. 1,000 to assist in defraying the expense of the voyage to and from England. And it was proposed to continue to send annually to England not more than two carefully selected officers, who were willing to accept the modified terms.

8. The orders of the Secretary of State on these proposals have now been received. His Lordship accepts the modified financial conditions proposed by the Government of India; but, in view of the reports received as to the success of the experiment, is inclined only to consider cases of a very special character, which may arise from time to time, and which this Government may deem desirable to recommend in the public interest.

9. In view of these orders, it is now necessary to call for revised recommendations on behalf of young Engineers who fulfil the condition of being natives or domiciled Europeans. Such recommendations should be carefully made on behalf of those only who shew a *bonâ fide* desire to improve their professional knowledge, and must be strongly supported by their immediate superiors, on the ground that the officers possess the necessary qualifications for profiting by their deputation to England.

10. All previous recommendations will, under these orders, be considered as cancelled, and should not be repeated unless they can be now brought forward as cases to be specially considered under the new orders by the Government of India and by the Secretary of State.

The age of officers recommended should be limited for this year (1888) to 30 years, for next year to 28, and thereafter to 25 years.

ORDER.—Ordered that this Resolution be forwarded to the Local Govern-

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.

The Chief Commissioners of the Central Provinces, Burma ^{Upper} Lower, Assam, and Coorg.

The Resident at Hyderabad.

The Agents to the Governor General for Central India, Rajputana, and Baluchistan.

The Director General of Railways.

The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division and Lucknow.

ments, Administrations and Officers noted on the margin; also that it be published in Part I of the *Gazette of India*.

NOTIFICATIONS.

The 14th January, 1888.

No. 16.—Colonel A. LeMessurier, C.I.E., R.E., Chief Engineer, 3rd class, sub. *pro tem.*, is, on return from furlough, placed on special duty, with effect from the 19th December, 1887.

No. 17.—The services of Mr. A. S. Gerrard, Executive Engineer, 2nd grade, sub. *pro tem.*, State Railways, are placed temporarily at the disposal of the Government of Bombay.

This cancels Public Works Department Notification No. 374, dated 30th November, 1887.

The 17th January, 1888.

No. 18.—Mr. P. L. A. Price, Assistant Engineer, 1st grade, Punjab, having been absent for more than five years, is, under Section 142 of the Civil Leave Code, struck off the list of the Engineer Establishment of the Public Works Department.

No. 19.—Mr. H. L. Monk, Executive Engineer, 1st grade, State Railways, is granted special leave for two years, under the terms of

Public Works Department Nos. 1940-41 G., dated 3rd October, 1887, with effect from the 1st February, 1888, or any subsequent date on which he may be able to avail himself of the same.

No. 20.—Addendum.—In Public Works Department Notification No. 11, dated 9th January, 1888, granting Major Sedgwick, R.E., special leave, *after* "days" *add* under the terms of Public Works Department Nos. 1940-41 G., dated 3rd October, 1887.

The 20th January, 1888.

No. 21.—With reference to Public Works Department Notification No. 362, dated the 30th December, 1886, Mr. W. H. Chase reverted to his substantive rank in class III of the Superior Revenue Establishment of State Railways, Locomotive Department, with effect from the 1st April, 1887.

No. 23.—Mr. W. H. Brand, Examiner of Accounts, is, on return from furlough, posted to the Office of the Examiner, Public Works Accounts, Burma.

No. 24.—The Governor-General in Council is pleased to order the following promotions to and in the classes of Chief and Superintending

Engineers, with effect from the dates specified :—

NAMES.	From	To	With effect from	Nature of promotion.
Luard, Colonel C.H., R.E.	Chief Engineer, 2nd class.	Chief Engineer, 1st class.	15th November, 1887.	Permanent.
McNeil, Colonel J.M., R.E.	Chief Engineer, 3rd class.	Chief Engineer, 2nd class.	15th November, 1887.	Permanent.
Home, Lieutenant-Colonel F.J., R.E.	Superintending Engineer, 1st class, sub. <i>pro tem.</i> , and Chief Engineer, 3rd class, <i>temporary rank.</i>	Superintending Engineer, 1st class.	9th November, 1887.	Permanent.
Swetenham, Colonel E., S.C.	Superintending Engineer 1st class, <i>temporary rank.</i>	Superintending Engineer, 1st class.	9th November, 1887.	Sub. <i>pro tem.</i>
Brockman, W.D.	Superintending Engineer, 2nd class, sub. <i>pro tem.</i>	Superintending Engineer, 2nd class.	9th November, 1887.	Permanent.
Tomkins, Major W. P., R.E.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	9th November, 1887.	Sub. <i>pro tem.</i>

TELEGRAPH.

The 20th January, 1888.

No. 22.—CORRIGENDUM.—In Notification No. 409, dated 29th December, 1887, for *Captain W. A. Tyndall* read *Captain W. A. Tindall*.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 21, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum.
	R. a. p.
Subscription for <i>Gazette</i> and Supplement	15 0 0
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Postage on single copies varies according to weight.	

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

AGENT TO THE GOVERNOR-
GENERAL FOR BALUCHISTAN,
P. W. D.

NOTIFICATION.

The 12th January, 1888.

No. 2.—Mr. W. H. Rushton, Assistant Engineer, 1st grade, is appointed to hold charge of the 2nd Division, Frontier Road, during the absence on deputation and privilege leave of Mr. O. Hoernle, Executive Engineer, 3rd grade, or until further orders.

A. C. BIGG-WITHER,

*Joint Secy. to the Agent to the Govr.-Genl.,
Baluchistan, P. W. Dept.*

AGENT TO THE GOVERNOR- GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 13th January, 1888.

No. 100 G.—With reference to Foreign Department Notification No. 8 G., dated 4th January, 1888, Lieutenant F. T. C. Hughes took over charge of his duties as Officiating Wing Officer on probation in the Meywar Bhil Corps on the 31st December, 1887.

By order,
E. A. FRASER, Major,
First Asst. Agent to the Govr.-Genl.
in Rajputana.

CHIEF COMMISSIONER OF AJMERE- MERWARA.

NOTIFICATION.

Abu, the 12th January, 1888.

No. 24 A.—In conformity with Section 25 of the Negotiable Instruments Act, 1881, the Chief Commissioner of Ajmere-Merwara is pleased to notify that the following is the list of holidays which are gazetted as public holidays to be observed in the Courts and Offices of the Ajmere-Merwara District during the year 1888:—

No.	Names of Holidays.	Dates.	Days of the week.	No. of days.
<i>Christian Holidays.</i>				
1	New Year's Day.	1st January	Sunday	1
2	Good Friday	30th Mar.	Friday	1
3	Queen Empress' Birth-day.	24th May	Thursday	1
4	Christmas	25th to 31st Dec.	Tuesday to Monday	7
			TOTAL	10
<i>Hindu Holidays.</i>				
1	Basant Panchami	18th Jan.	Wednesday	1
2	Shiva Ratri	10th Feb.	Friday	1
3	Holi	27th & 28th Feb.	Monday & Tuesday	2
4	Shri Satmi Fair	5th Mar.	Monday	1
5	Baisaki Fair	25th May	Friday	1
6	Raksha Bandhan (Saluno).	21st Aug.	Tuesday	1
7	Janm Ashtmi	30th Aug.	Thursday	1
8	Savitri Fair	13th Sept.	Thursday	1
9	Jalghulni Ekadashi	10th Sept.	Sunday	1
10	Anant Chaudas	20th Sept.	Thursday	1
11	Dussehra	11th to 13th Oct.	Thursday to Saturday	3
12	Dipmalika or Diwali	3rd Nov.	Saturday	1
13	Pushkar Fair	15th to 19th Nov.	Thursday to Monday	5
			TOTAL	20
<i>Mahomedan Holidays.</i>				
1	Ura Khwaja Sahib	10th to 21st Mar.	Monday to Wednesday	3
2	Shah Barat	16th Apl.	Thursday	1
3	Idul Fitar	12th June	Tuesday	1
4	Idul Zuhra	20th Aug.	Monday	1
5	Moharram	15th to 17th Sept.	Saturday to Monday	3
6	Bara Wafat	17th Nov.	Saturday	1
			TOTAL	10

I.—For English and Vernacular Offices when there are no arrears of work, the last Saturday in every month.

II.—Mahomedan holidays depend on the moon being visible and fall on the day following such event.

III.—Hindu holidays on account of eclipse of the sun fall on the day of such eclipse, but when they are for the eclipse of the moon, they fall on the day following.

IV.—Local holidays may be granted for great festivals or fairs at the discretion of the Commissioner only when there are no arrears of work.

V.—The Civil Courts vacation commences on the 1st of August and ends on the 30th September. No fresh suits shall during that time be instituted unless of an emergent character, but the Courts will be open for the purpose of clearing off cases instituted before 13th July and for disposal of any urgent work.

By Order,
E. A. FRASER, Major,
First Asst. to the Govr.-Genl.'s Agent
in Rajputana, & Chief Commr., Ajmere-Merwara.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 17th January, 1888.

No. 5.—Mr. A. Bewley, Assistant Engineer, 1st grade, has been granted by Her Majesty's Secretary of State for India an extension of four months' furlough in continuation of the twenty months granted him in Director-General of Railways' Notification No. 82, dated 17th September, 1886.

No. 6.—Lalla Rala Ram, Assistant Engineer, 3rd grade, is transferred, in the interests of the public service, from the North-Western Railway to the Office of the Director-General of Railways.

L. CONWAY-GORDON,
Director-General.

Statement of Silver Balance in the Calcutta Mint for the week ending 17th January, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 11th January, 1888	11,47,876	
Value of Government silver in the Mint on the same date	15,29,522	26,77,398
ADD— Silver received by the Mint during the week on account of the Currency Department	1,62,818	
Ditto ditto Government	4,427	1,67,245
DEDUCT— New coin paid to Reserve Treasury during the week	4,00,000	28,44,643
Petty items issued for miscellaneous purposes	...	4,00,000
Balance on the evening of the 17th January, 1888		24,44,643
The Balance comprises— Silver held on account of the Currency Department	9,67,790	
Ditto ditto Government	14,76,853	24,44,643
There is in addition awaiting assay— Bullion belonging to Private Individuals	1,21,835	
Ditto ditto Government	...	1,21,835

R. V. RIDDELL, Lieut.-Colonel, R.E.,
Master of the Mint.
CALCUTTA MINT,
The 17th January, 1888.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regd. No.	No. of Notes.	Value.	Name of Claimant.
		₹	
25	D 24—20999	50	Major G. M. Abbott, Meerut.
	D 23—01476	100	
26	D 20—92698	100	Kunwar Misr Harcharan, Calcutta.
	R 10—09341	100	

C. G. VANSITTART,

Asst. Accountant Genl.,

In charge of Paper Currency Office.

ALLAHABAD,

The 17th January, 1888.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regd. No.	No. of Notes.	Value.	Name of Claimant.
		₹	
W3	S 12—78983	100	Gopal Ramrakha Marwari, Mahableshwar.
	M 38—99704	500	
W4	„ —99705	500	Mancherji Framji, Bombay.

H. S. GROVES,

Asst. Acctt. Genl., Paper Currency Dept.

BOMBAY,

The 17th January, 1888.

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regd. No.	No. of Note.	Value.	Name of Claimant.
		₹	
28	T 5—21100	100	P. Abdoolla Koya, Cochin.

R. A. STERNDALÉ,

Asst. Accountant Genl.,

In charge of Paper Currency Dept.

FORT ST. GEORGE,

The 9th January, 1888.

Report of a Deserter or Absentee without leave from the No. 8-1st Northern Division, Royal Artillery, dated at Fort William, this 13th day of January, 1888.

Number, Rank, and Name, —No. 40234, Gunner William Fenton Smith.	Date of Enlistment, 5th December, 1883.
Age,—25 years 4 months.	At what Place Enlisted,— Leeds.
Height,— 5 feet 6 inches.	Parish and County in which Born,—Hambleton, York.
Colour of— Complexion, ruddy; Hair, brown; Eyes, grey.	Place of residence for last 12 months before enlist- ment,—Not known.
Date of Desertion or Ab- sence,—8th January, 1888.	Marks,—None.
Place of Desertion or Ab- sence,—Fort William, Calcutta.	Trade,—Farm labourer. Regimentals, or plain clothes,—Regimentals.
	REMARKS,— 4 years 1 month's service.

H. W. MORRIESON, Capt., R.A.,

Comdg. 8-1st Northern Divn., R.A.

Report of a Deserter or Absentee without leave from the No. 8-1st Northern Division, Royal Artillery, dated at Fort William, this 13th day of January, 1888.

Number, Rank, and Name, —No. 55729, Gunner James Redmond.	Date of Enlistment,—14th July, 1886.
Age,—23 years 5 months.	At what Place Enlisted,— Glassop.
Height,— 5 feet 7½ inches.	Parish and County in which Born,—St. Selskus, Wexford.
Colour of— Complexion, fresh; Hair, brown; Eyes, grey.	Place of residence for last 12 months before enlist- ment,—Not known.
Date of desertion or Ab- sence,—8th January, 1888.	Marks,—Nil.
Place of Desertion or Ab- sence,—Fort William, Calcutta.	Trade,—Groom. Regimentals, or plain clothes,—Regimental.
	REMARKS,— 1 year 5 months' service.

H. W. MORRIESON, Capt., R.A.,

Comdg. 8-1st Northern Divn., R.A.

Report of a Deserter from the 2nd Battalion, The Royal Warwickshire Regiment of Infantry, dated at Fubulpore, this 10th day of January, 1888.

Number, Rank, and Name, —No. 839, Private Francis Chenu.	At what Place Enlisted,— Chatham, Kent.
Age,—24 years 1 month.	Parish and County in which Born,—Croydon, Surrey.
Size,—5 feet 9 inches.	Marks,—Tattoo marks on both arms. R.A., coat of arms on right forearm.
Colour of— Complexion, fresh; Hair, dark; Eyes, brown.	Trade,—Groom.
Date of Desertion,—5th January, 1888.	Coat or Jacket,—
Place of Desertion,—Jub- bulpore, C. P.	Waistcoat,—
Date of Enlistment,—3rd November, 1883.	Breeches — or } <i>known</i> Trowsers —
	REMARKS,— Under 5 years' service.

S. FIELD, Colonel,

Comdg. 2nd Battn., Royal Warwickshire Regt.

Report of a Deserter or Absentee without leave from the 1st Battalion, Cheshire Regiment of Foot, dated at Rangoon, this 11th day of January, 1888.

Number, Rank, and Name, Ches.—No. 1082, Private Thomas Collins.	At what Place Enlisted,— Macclesfield.
Age,—22 years 10 months.	Parish and County in which Born,—Stockport, Ches- ter.
Height,— 5 feet 6½ inches.	This man's true name is Cornelius Fay.
Colour of— Complexion, fresh; Hair, light brown; Eyes, grey.	Marks,—Left incisor tooth deficient. Scar inside right knee.
Date of Desertion or Ab- sence,—8th January, 1888.	Trade,—Butcher.
Place of Desertion or Ab- sence,—Rangoon.	Regimentals, or plain clothes,—Regimentals.
Date of Enlistment,—9th June, 1884.	REMARKS,—Supposed to be on board the Ship <i>Silver Horn</i> from Ran- goon bound for Calcutta and Liverpool.
	Under 4 years' service.

W. B. BUTLIN, Lieut.-Colonel,

Comdg. 1st Battn., Cheshire Regt.

TO ENGINEERS, DISTRICT OFFICERS, AND OTHERS REQUIRING ASSISTANTS.

There are a few names of ex-Students out of employment on the Scebpur College list.

Apply to the Principal, stating requirements and terms offered, including travelling and joining allowance.

NOTICE.

In accordance with the Resolution of the Government of Bengal in the General Department, dated the 6th March, 1886, published on page 541 of the *Calcutta Gazette* of the 31st of the same month, notice is hereby given that an examination for the admission of female students to the certificate class of the Calcutta Medical College will be held in the Theatre of that College on Tuesday, the 14th February, 1888, and following days.

Hours and Subjects of Examination.

Tuesday.—English dictation, Grammar, and Composition—from 1 to 4 P.M.

Wednesday.—History of England and India. Geography: General, and of India in particular—from 1 to 4 P.M.

Thursday.—Arithmetic: the first four rules, vulgar and decimal fractions, and proportion—from 1 to 4 P.M.

Candidates must apply in writing to the Principal of the Medical College, Calcutta, not later than the 11th February, for permission to appear at the examination.

Applications for permission to reside in the Sarnamayi Hostel should be addressed to the Honorary Secretary to the Bengal Branch of the Countess of Dufferin's Fund, Fort William, Calcutta.

A. CROFT,
Director of Public Instruction.

The 6th January, 1888.

NOTICE.

Owing to reduction of Establishment there are thirteen Elephants male and female for sale at the Transport Depôt, Mhow (Central India).

The Elephants are properly trained and some of them have been used for several years for sporting purposes.

They are also trained to harness.

For further particulars apply to Executive Commissariat Officer, Transport, Mhow (Central India).

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on 18th January, 1888.

Atterbury, B. D.	Francis, A. M.	Seton-Karr, Heywood.
Baldock, C. G.	Frewen, M.	Smith, J. Manners.
Baldwin, J.	Mathew, Mr. H.	Watson, J. K. & Co.
Donovan, Capt. C.	Plowden, C.	

Letters marked "Care of Post Office."

A. W.	Fraser, W. A.	"Mia cara."
Alexander, C.	Freedman, J. J.	Mitchell, Thos.
Bartholomew, R.	Fry, H. W.	Moe, N.
Barton, Captain F.	Gascond, S.	Naftaly, Jacob.
Bates, E.	Gaskell, Esq.	Naylor, C. G. R.
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Part VII.—South Maithili Bangali Dialect.

Part VIII.—Maithili-Bangali Dialect.

R1-4 (2a.) each.

Annual Report on Inland Emigration for 1886. R1 (3a.)

Rules under the Indian Emigration Act XXI of 1873—

In English. R1 (4a.)

In Kaithi. R1 (4a.)

In Nagri. R1 (4a.)

In Bengali. R1 (4a.)

MARINE.

Rules for the Guidance of Running Pilots, 1886. 8a. (2a.)

Sailing Directions, by Commander L. S. Dawson, R.N., 8a. (1a.)

Abstract of the Rules of the Road at Sea in Tamil. R1 (1a. 6p.)

Ditto ditto in Telegu. R1 (1a. 6p.)

The Bengal Pilot's Code of Signals. R3 (2a. 6p.)

MEDICAL.

Dispensary Manual. 12a. (3a.)

STATISTICAL DEPARTMENT.

Returns of the Railborne Trade of Bengal for quarter ending June 1887. 8a. (2a.)

Ditto ditto for 1885-86. R1-8 (2a.)

Report on the External Trade of Bengal with Nepal, Sikkim and Bhutan for 1886-87. R1 (2a.)

Report on the Internal Trade of Bengal for 1876-77 to 1883-84. R6 (8a.) each.

Report on the River-borne Traffic of the Lower Provinces of Bengal and on the Inland Trade of Calcutta for 1884-85. R6 (8a.)

Ditto ditto 1885-86. R6 (8a.)

FINANCIAL DEPARTMENT.

- Report of the Excise Commission, 1883-84. Vols. I and II. R8 (8a.)
- Bengal Census Report, 1881. R16 (R1-14.)
- Report on the Dyes and Tans of Bengal. By H. W. M'CANN, M.A., D.S.C. Full bound, cloth. R2-8 (3a. 6p.)
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- Ditto ditto in Jute. R8 (7a.)
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- Civil Suits, 1880. 2a. (1a.)
- Factories Act XV of 1881, with Rules and Forms. 2a. 6p. (1a.)
- Rules and Notifications under the Arms Act, in Bengal. 2a. (1a.)
- Ditto Urya. 2a. (1a.)
- Ditto Urdu. 2a. (1a.)

PUBLIC WORKS DEPARTMENT.

- Pocket Edition of the Revised Standard Dimensions for State Railways. 9a. (1a.)
- Manual on the Safe Use of Steam in Hindi. 6a. (2a.)
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- Distribution Return of Officers and Subordinates employed on Local Works in Bengal. Corrected up to 1st July 1887. 2a. (1a.)
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- The Quarterly Civil List for Bengal, corrected up to 1st October 1887. R3 (4a.)
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- Rules under the Bengal Tenancy Act, in English. 2a. (1a.)
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- Vol. XXIII. Tipperah.
- Vol. XXIV. Noakhali.
- Vol. XXV. Chittagong District and Chittagong Hill Tracts.
- Vol. XXVI. Patna.
- Vol. XXVII. Gya.
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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 4. } CALCUTTA, SATURDAY, JANUARY 28, 1888

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 4.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 27th January, 1888.

No. 14.—The undermentioned officers are appointed on probation to be Assistant Commissioners of the 4th grade in Burma:—

Mr. C. E. Daniell.

Mr. S. Bere.

MEDICAL.

The 27th January, 1888.

No. 28.—APPOINTMENT.—Surgeon-Major G. Bomford, M.D., to officiate as Secretary to the Surgeon-General and Sanitary Commissioner with the Government of India during the absence on furlough of Surgeon-Major A. Barclay, M.B., or until further orders.

ECCLESIASTICAL.

The 24th January, 1888.

No. 24.—The services of the Reverend H. C. Spring are placed at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 15th instant, or from

such subsequent date as he may take over charge of his duties.

PATENTS.

The 26th January, 1888

No. 162.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying —

No. 142 of 1887.—The Newell Universal Mill Company (Incorporated) of the City and State of New York, United States of America, for improvement in Sugarcane shredders

No. 228 of 1887.—James Fox Mellor and Benjamin Fox Mellor, both of Adelaide, in the Province of South Australia, Agricultural Implement Makers for improvements in and connected with belts or straps for transmitting motion.

No. 241 of 1887.—Desmond Gerald FitzGerald, of 6, Akerman Road, Brixton, in the County of Surrey, England, Electrician, for improvements in the production of coherent masses of peroxide of lead for use as voltaic battery elements, and for use in electrolytical and metallurgical operations.

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—SURVEYS.

Calcutta, the 27th January, 1888.

No. 64—21-2 S.—The following promotions in the Geological Survey of India are sanctioned, consequent on the death of Mr. F. Fedden, with effect from the 28th December, 1887 :—

Mr. C. A. Hacket, Deputy Superintendent, 2nd grade, at present officiating as Deputy Superintendent, 1st grade, to be confirmed in the first grade and to officiate as Superintendent *vice* Mr. F. R. Mallet.

Mr. R. D. Oldham, Deputy Superintendent, 2nd grade, to officiate as Deputy Superintendent, 1st grade, *vice* Mr. C. A. Hacket.

E. C. BUCK,

Secretary to the Government of India.

STAR OF INDIA.

NOTIFICATION.

Fort William, the 25th January, 1888.

No. 4-S.I.—With reference to the Star of India Notification, No. 3-S.I., dated the 18th January, 1888, the following extract from the *London Gazette*, dated the 20th December, 1887, is republished for general information :—

(The following Notification is substituted for that which appeared in the Gazette of the 6th instant.)

India Office, November 12, 1887.

The Queen has been graciously pleased to nominate and appoint His Royal Highness Sultan Massoud Mirza Yemin-ed-Dowleh, Zil-es-Sultan, Governor-General of Ispahan, Fars, Arabistan, Kurdistan, Yezd, &c., to be an Honorary Knight Grand Commander of the Most Exalted Order of the Star of India.

W. J. CUNINGHAM,

for Secretary to the Most Exalted Order of the Star of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 26th January, 1888.

No. 155-G.—The Governor-General in Council is pleased to recognize the appointment of Mr. Charles Prumler as Acting Consul-General for the Austro-Hungarian Empire at Bombay, during the absence of Mr. F. Stockinger.

The 27th January, 1888.

No. 161-G.—The following promotions are made in the 1st Regiment, Central India Horse :—

Jemadar Dayal Singh, to be Ressaidar and Woordie-Major, *vice* Shaikh Shabrati, *Bahadur*, invalided, with effect from the 1st August, 1887.

Kote-Dafadar Jiwan Singh, to be Jemadar, *vice* Dayal Singh, promoted, with effect from the 1st August, 1887.

Kote-Dafadar Umar Ali Khan, to be Jemadar, *vice* Wazir Singh, resigned, with effect from the 17th August, 1887.

No. 164-G.—With reference to Foreign Department Notification, No. 1956-G., dated the 25th October, 1887, the following further appointment is made in the Central India Horse, with effect from the 14th March, 1887 :—

1st Regiment.

Lieutenant J. B. Edwards, Squadron Officer and Adjutant, to be 4th Squadron Commander, *vice* Captain A. G. A. Durand, transferred to the 2nd Regiment.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

PRESIDENCY BANKS AND THEIR BRANCHES.

Calcutta, the 27th January, 1888.

No. 476.—It is hereby notified that, in exercise of the power conferred by Section 42 of the Presidency Banks Act, XI of 1876, the Governor-General in Council has consented to the establishment by the Directors of the Bank of Madras of a branch of the said bank in the town of Mysore in the State of Mysore.

The 26th January, 1888.

No. 395.

Read the following :—

FINANCIAL.

INDIA OFFICE,

No. 329. *London, 29th December, 1887.*

To His Excellency the Right Honourable the Governor-General of India in Council.

MY LORD,—I have to inform you that the rate of exchange for the adjustment of financial transactions between the British and Indian Governments for the year 1888-89 has been fixed, with the concurrence of the Lords Commissioners of Her Majesty's Treasury, at one shilling and five pence (1s. 5d.) the rupee ; and I request that you will give the necessary instructions for the due observance of this rate in respect of all transactions to which it is applicable.

I have, &c.,

(Sd.) CROSS.

Ordered, that the above Despatch be communicated to the Military and Public Works Departments, and to the Comptroller and Auditor General for information.

Ordered also, that the Despatch be published in the *Gazette of India* for general information.

ACCOUNTS AND FINANCE.

The 26th January, 1888.

No. 447.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.

December 1887.

(Lakhs of Rupees.)

	IN DECEMBER.		TO END OF DECEMBER.		WHOLE YEAR.	
	1887-88.	1886-87.	1887-88.	1886-87.	Budget, 1887-88.	Actuals, Preliminary, 1886-87.
[For the explanation of these heads, see <i>Gazette of India</i> , dated 22nd December 1883, Part I, page 407.]						
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,09	2,24	12,03	12,36	23,52	23,64
Opium	74	80	6,51	6,83	8,89	8,94
Salt	55	54	4,97	4,91	6,00	6,66
Stamps	32	32	2,85	2,78	3,72	3,75
Excise	36	34	3,30	3,20	4,23	4,37
Provincial Rates	33	35	1,87	1,85	2,90	2,97
Customs	8	7	80	74	1,23	1,25
Assessed Taxes	9	12	1,06	99	1,30	1,27
Forest (Madras and Bombay only)	3	3	25	24	46	34
Registration	2	2	23	22	31	30
Tributes from Native States	2	2	27	27	72	70
Other Civil Revenue	21	29	2,15	2,23	3,24	3,14
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT : GROSS	4,84	5,14	36,29	36,62	57,17	57,33
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 17	— 16	— 2,82	— 2,84	— 4,00	— 3,82
Opium	— 2	— 3	— 2,19	— 2,52	— 2,50	— 2,73
Other Civil Expenditure	— 1,59	— 1,61	— 14,88	— 14,82	— 22,12	— 21,07
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT : GROSS	— 1,78	— 1,80	— 19,89	— 20,18	— 28,62	— 27,62
Extraordinary Receipts	...	...	...	...	...	...
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net : + Receipts more, — Receipts less, than issues)	— 2	— 1	+ 65	+ 1,84	+ 67	+ 1,98
Forest, Telegraph, Marine (Net as above)	+ 1	— 3	— 11	— 19	— 14	— 23
Guaranteed and subsidized Railways (Net as above)	+ 23	+ 39	+ 2,89	+ 3,19	+ 4,20	+ 4,42
Do. Repayment of surplus profits, &c.	...	— 1	— 64	— 54	— 54	— 54
Military Receipts	+ 4	+ 6	+ 67	+ 68	+ 1,01	+ 98
Military Issues	— 1,16	— 1,22	— 10,95	— 10,30	— 13,79	— 14,04
Public Works Department—						
State Railways Receipts	+ 51	+ 47	+ 4,72	+ 4,05	} — 2,08	+ 5,72
" " Issues	— 54	— 78	— 5,56	— 6,12		— 8,90
East Indian Railway Receipts	+ 36	+ 37	+ 2,96	+ 3,15	} + 2,86	+ 4,27
" " Issues	— 9	— 20	— 1,16	— 1,00		— 1,27
Ordinary Branches Receipts	+ 14	+ 15	+ 1,03	+ 1,35	} — 5,95	+ 2,00
" " Issues	— 57	— 53	— 5,26	— 4,62		— 6,91
TOTAL NON-CIVIL DEPARTMENTS	— 1,09	— 1,34	— 10,71	— 8,81	— 13,76	— 12,52
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net : + Receipts more, — Receipts less, than payments)	...	— 2	+ 5,50	+ 4	+ 5,50	+ 4
Mint Certificates and Bullion Advances (Net as above)	— 27	— 14	— 15	— 8	...	+ 1
Exchange on Remittance Account	— 55	— 31	— 4,45	— 2,33	— 5,37	— 3,98
Council Bills paid (including Telegraphic) at ₹10 per £	— 1,45	— 1,11	— 9,86	— 7,22	— 16,25	— 12,18
Other Debt heads (Net as above)	+ 4	— 6	+ 37	— 12	— 58	— 64
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 2,23	— 1,64	— 8,59	— 9,71	— 16,70	— 16,75
GRAND TOTAL RECEIPTS AND ISSUES	— 26	+ 36	— 2,90	— 2,08	— 1,91	+ 44
Opening Cash Balance in Treasuries and Presidency Banks	10,56	10,31	13,20	12,75	13,01	12,75
Closing Cash Balance in Treasuries and Presidency Banks	10,30	10,67	10,30	10,67	11,10	13,19

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Fort William, the 29th January, 1888.

No. 483.—In pursuance of Rule 22 made by the Government of India under the Indian Securities Act of Section 14, and published in the *Gazette of India*, dated 7th January, 1888, page 6, the following list is hereby advertised, lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants below, who have any claim upon these notes, are warned to communicate immediately with the Comptroller of the Treasury, Calcutta.

Notice is also given that the Promissory notes mentioned in the first division of the list (marked A) discharged at the General Treasury of Fort William on the 30th June, 1888, with all interest due upon them, and that from that date all further interest upon such notes shall cease. Similar notice has already been given of the discharge of the notes mentioned in the second division of the list (marked B).

N. B.—Under Section 13 of the above Act, Government will be discharged from all liability in respect of these original Securities the lapse of six years from (a) the several dates stated against them in the last column of the list or (b) the last payment of interest whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of discharge.
	R					
205061 4% 1865	2,000	Issur Das and Banarasi Das.	November 1, 1884	Bhajan Lal	Order No. 23, dated 5-7-87.	
135234 " 1842-43	1,000	Paras Das	February 1, 1885	Ditto	" 23 dated "	
063502 " 1879	1,000	Mohima Chunder Mozumdar. Executor, Estate, Opendra Chunder Mozumdar.	July 16, 1880	Surendro Chunder Mozumdar, Executor, Estate, Mohima Chunder Mozumdar.	" 24, dated 6-7-87.	
014514 " 1835-36	1,000	Ditto	September 30, 1880	Ditto	" 24, dated "	
104201 " 1865	500	Ditto	November 1, 1880	Ditto	" 24, dated "	
104234 " "	500	Ditto	Ditto	Ditto	" 24, dated "	
078500 " 1842-43	2,000	Ditto	August 1, 1880	Ditto	" 24, dated "	
011450 4 1/2% 1870	2,500	Ditto	July 15, 1880	Ditto	" 24, dated "	
000708 " "	3,500	Ditto	Ditto	Ditto	" 24, dated "	
011458 " "	500	Ditto	Ditto	Ditto	" 24, dated "	
011459 " "	500	Ditto	Ditto	Ditto	" 24, dated "	
83693 4% 1854-55	1,000	Abdul Rahman	December 31, 1855	Mnasummat Ameeran, Administratrix, Estate, Abdul Rahman.	" 25, dated 5-10-87.	
000019 " Muttra and Hathras Light Railway Debenture.	5,000	Koer Sham Pershad	April 1, 1883	Koer Sham Pershad.	" 20, dated 3-12-87.	
142763 4% 1842-43	1,000	Bank of Bengal	February 1, 1885	Bholanath Banerjee	" 28, dated 15-12-87.	
055431 4 1/2% 1872, now 4% 1879	500	Executive Commissariat Officer, Sealkote.	January 16, 1876	Bhagoan Dass	" 29, dated "	
103833 4% 1842-43	1,000	Prasonno Coomar Mitter.	...	Upendro Kissen Mitter and Bopin Behari Mitter Administrators, Estate, P. C. Mitter.	" 30, dated "	
000867 " "	500	Bank of Bengal	August 1, 1879	Netto Moyee Dasee, Administratrix, Estate, Okhoy Coomar Mullick.	" 31, dated "	
012572 " 1854-55	500	Gundappa Row	June 30, 1875	Gundappa Row		
012559 " "	500	Ditto	Ditto	Ditto		
012560 " "	1,000	Ditto	Ditto	Ditto		
012561 " "	1,000	Ditto	Ditto	Ditto		
012562 " "	1,000	Ditto	Ditto	Ditto		
012563 " "	1,000	Ditto	Ditto	Ditto		
012564 " "	1,000	Ditto	Ditto	Ditto		
012565 " "	1,000	Ditto	Ditto	Ditto		
012566 " "	1,000	Ditto	Ditto	Ditto		
012567 " "	1,000	Ditto	Ditto	Ditto		
012568 " "	1,000	Ditto	Ditto	Ditto		
012569 " "	1,000	Ditto	Ditto	Ditto		
012570 " "	2,500	Ditto	Ditto	Ditto		
012571 " "	1,500	Ditto	Ditto	Ditto		

* Interest is already being paid.

B

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
000078 3½% 1853-54	1,600	Mootoo Swamy Pillay .	August 31, 1871	Mootoo Swamy Pillay.	Letter No. 4151, dated 6-10-74.	
000589 " 1853-54	500	Controller of Military Accounts, Bengal.	February 28, 1881	Moolraj . .	Order No. 10, dated 5-2-87.	
000478 " " 65 4% 1832-33	5,000	Shama Sundary .	February 29, 1876	Shama Sundary .	" 13, dated 23-6-82.	
	3,400	J. A. Hawkins, Registrar, Sudder Dewany Adalat.	May 1, 1852	Ranee Chunder Cally Dabee, Executrix of Rajah Gunesh Chunder Roy.	" 1266, dated 26-5-74	
Ct. 4403 " "	6,500	The Registrar, Sudder Dewany Adalat.	May 1, 1872	Monee Brindo Dabee by her Attorney Jogendro Lal Mookerjee.	* " 5584, dated 15-12-75	
000936 " "	2,000	Hurish Chunder Ghuttuck.	November 1, 1873	Hurish Chunder Ghuttuck.	" 1281, dated 28-5-77.	
Ct. 001565 " "	2,000	M. Amoorthlingum .	May 1, 1878	P. Rama Swamy Moodeliar.	" 12, dated 11-6-82.	
Ct. 001566 " "	3,000	Ditto . . .	Ditto . . .	Ditto . . .	" 12, dated 11-6-82.	
Ct. 8339 " 1835-36	500	Kristo Mohun Mitter .	March 31, 1863	Madhub Chunder Chatterjee.	Letter No. 8194, dated 14-2-74.	
005940 " "	2,800	Mootoo Sawmy Pillay .	September 30, 1871	Mootoo Swamy Pillay.	" 4151, dated 6-10-74.	
10948 " "	500	James English . .	March 31, 1868	Madho Mistry .	" 892, dated 16-5-76.	
006592 " "	500	Hurish Chunder Ghuttuck.	March 31, 1877	Hurish Chunder Ghuttuck.	} " 1281, dated 28-5-71.	
006296 " "	500	Ditto . . .	September 30, 1873	Ditto.		
005783 " "	600	Nobokissory Dassee .	September 30, 1872	Nobokissory Dassee	" 2306, dated 27-7-77.	
001262 " "	1,000	Sreenath Mookerjee .	March 31, 1871	Doyal Chand Sea .	" 4315, dated 5-10-77.	
009710 " "	500	Rajnarain Chatterjee .	March 31, 1875	Rajnarain Chatterjee	" 1510, dated 13-6-78.	
008612 " "	1,000	Kadumbini Dabee .	September 30, 1874	Hura Kumar Gossain and Soorjee	} Order No. 3, dated 8-2-82.	
011382 " "	1,000	Ditto . . .	Ditto . . .	Kumar Gossain.		
015719 " "	1,000	Bank of Bengal . .	March 31, 1877	Ileera Lal . .	" 8, dated 3-3-82.	
008595 " "	1,000	Prem Chand Bose . .	September 30, 1870	Sham Chand Bose .	" 15, dated 7-7-82.	
002614 " "	500	Nobin Chunder Paul .	September 30, 1871	Rohorain Banerjee .	" 21, dated 30-10-82.	
003254 " "	} 2,500	Nursu Babjee Sanah	March 31, 1868	Mt. Umabai . .	" 66, dated 6-9-84.	
001285 " "		Wayaker.				
13365 of 8059 "	4,000	Rajchunder Soor . .	March 31, 1879	Havidhone Soor and Srimoti Hari Dassai	" 65, dated 28-8-84.	
13367 of 8059 "	1,000	Ditto . . .	Ditto . . .	Ditto.		
3981-14965	1,000	Rajah Indoo Bhussan Deb Roy.	March 31, 1861	Pooroo Chunder Gangooly.	" 19, dated 9-9-82.	
0076034% 1842-43	3,500	Mootoo Swamy Pillay .	August 1, 1871	Mootoo Swamy Pillay.	Letter No. 4451, dated 6-10-74.	
016383 " "	500	Balerustna Myaram .	August 1, 1870	Balerustna Myaram	" 7545, dated 22-3-76.	
20522 " "	500	Hurri Nath Mookerjee .	February 1, 1861	Behary Bhussan Mookerjee.	} " 2893, dated 21-8-76.	
21200 " "	500	Ditto . . .	Ditto . . .	Ditto.		
024259 " "	1,000	Bholanath Mitter .	February 1, 1873	Bholanath Mitter .	" 3043, dated 29-8-76.	
024261 " "	1,000	Ditto . . .	Ditto . . .	Ditto.		
011852 " "	1,000	Netye Churn Bysack .	Ditto . . .	Nabee Buksh Sheddard	" 3625, dated 20-8-75.	
029014 " "	1,000	Tara Sundary Dabee .	August 1, 1874	Tara Sundary Dabee	" 6032, dated 9-2-77.	
013697 " "	500	Hurish Chunder Ghuttuck.	February 1, 1873	Hurish Chunder Ghuttuck.	} " 1281, dated 28-5-77.	
013698 " "	500	Ditto . . .	Ditto . . .	Ditto.		
013699 " "	1,000	Ditto . . .	February 1, 1874	Ditto.		
023259 " "	1,000	Ditto . . .	August 1, 1873	Ditto.		
014164 " "	1,000	Ditto . . .	Ditto . . .	Ditto.		
013431 " "	500	Ditto . . .	February 1, 1873	Ditto.		
014326 " "	500	Ditto . . .	August 1, 1873	Ditto.		
Ct. 14914 " "	1,000	The Bank of Bengal .	August 1, 1871	Doyal Chand Seal .	} " 4315, dated 5-10-77.	
18998 " "	1,000	Pettumbur Dhur . .	Ditto . . .	Ditto.		
034182 " "	1,000	Jevanjee Bomanjee, Harmusjee Pestonjee & Fuckerjee Lunjee.	August 1, 1874	Harmusjee Pestonjee and Fuckerjee Lunjee.	" 6212, dated 3-11-79.	
002540 " "	1,000	Pearry Mohun Ghosamy .	August 1, 1863	Guru Churn Chuckerbutty.	" 7706, dated 31-12-79	
010876 " "	5,000	Bepro Dass Dass . .	August 1, 1887	Bepro Dass Dass .	" 2602, dated 20-6-80.	
075291 " "	10,000	Pennumatcha Seetarama-raga.	Ditto . . .	Pennumatcha Seetaramaraga Gara.	" 6592, dated 27-12-80	

28th January 1888, the present list being the first published under the Act.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication list in which Security was first mentioned.
	R					
029160 4 ^o 1842-43.	4,000	Mothoora Nath Sircar .	February 1, 1878	Nileunto Pall.	Letter No. 30, dated 18-4-82.	
056608 " "	1,000	Oriental Bank Corporation.	Ditto .	Degumbery Dabee.	" " "	
035874 " "	1,000	Bank of Bengal .	February 1, 1877	Bhoobunesury Dabee	Order No. 3, dated 8-2-82.	
019889 " "	5,400	Kadumbini Dabee .	February 1, 1876	Huroo Kumar Gosain and Soorjee Kumar Gosain.	" 2, dated 8-2-82.	
045164 " "	1,000	Mungamur Lakshminarsoo and Mungamur Lakshnamma.	August 1, 1879	Mungamur Lakshminarsoo and Mungamur Lakshnamma.	" 32, dated 29-12-82.	
047000 " "	1,000	Mohesh Chunder Sen .	February 1, 1887	Mohesh Chunder Sen.	" 32, " "	
047001 " "	1,000	Ditto . . .	Ditto . . .	" . . .	" 32, " "	
047002 " "	1,000	Ditto . . .	Ditto . . .	" . . .	" 32, " "	
047003 " "	1,000	Ditto . . .	Ditto . . .	" . . .	" 32, " "	
000248 " "	1,000	Executive Commissariat Officer, Kusowlee.	February 1, 1886	Jowala Persaud .	" 25, dated 30-10-82.	
Ct. 19682 } Ct. 401 " "	1,000	Gopal Chunder Seal & Co.	December 31, 1862	Madhub Chunder Chatterji.	" 8194, dated 14-2-74.	
009974 " "	300	Audit Chunder Addy .	August 1, 1880	Gopal Chunder Ghose.	" 38, dated 6-4-83.	
039090 " "	500	The Bank of Bengal .	February 1, 1879	Mr S. J. Stuart .	" 40, dated 26-4-83.	
039487 " "	500	S. T. Moysey . . .	Ditto . . .	Ditto . . .	" 40, dated " "	
089923 " "	500	Collector of Allahabad .	August 1, 1879	Subadar Boghaul Sing	" 47, dated 10-8-83.	
038637 " "	500	Bank of Bengal . .	Ditto . . .	Ditto . . .	" 47, dated " "	
052900 " "	5,000	E. D. I. Ezra . . .	February 1, 1878	Indromoni Dassee, Administratrix, Estate Gunga Narayan Sircar.	" 48, dated 28-8-83.	
056251 " "	5,000	Chartered Mercantile Bank.	Ditto . . .	Ditto . . .	" 48, dated 28-8-83.	
001129 } Ct. 18461 " "	1,000	Ram Rutton Bose . .	August 1, 1874	Drobomoyee Dabee.	" 52, dated 13-9-83.	
082943 " "	500	Secretary and Treasurer, Bank of Bengal.	August 1, 1872	Nolini Nath Mitter.	" 85, dated 17-9-85.	
088401 " "	1,000	Nobo Gopal Mitter . .	February 1, 1882	Sreemutty Durgamoney Dassee.	" 83, dated 11-9-85.	
089468 " "	1,000	Bank of Bengal . . .	August 1, 1881	Goshy Churn Dass, care of Dwarka Nath Dutt, attorney-at-law, 3, Hastings Street.	" 60, dated 2-4-84.	
087609 " "	500	Ditto . . .	Ditto . . .	Ditto . . .	" 60, dated 2-4-84.	
089582 " "	4,000	Debnath Sreemany . .	February 1, 1881	Sreeram Chunder Ghosal.	" 81, dated 15-7-85.	
Ct. 19146 " "	500	Chundi Pershad Dinonath	August 1, 1869	Bhola Nath, son of Makhun Lall.	" 67, dated 24-10-84.	
050117 " "	500	Oriental Bank Corporation.	February 1, 1880	Durga Mones Dabee.	" 12, dated 28-2-87.	
051414 " "	1,000	Burjorjee Framjee & Co.	February 1, 1878	Administrator General, Bengal.	" 13, dated 19-3-87.	
099752 " "	1,500	Gopal Chunder Sreemany	August 1, 1881	Burn & Co. . .	" 19, dated 13-6-87.	
086068 " "	500	Ditto . . .	February 1, 1879	C. G. D'Souza	" 70, dated 17-12-84.	
035982 " 1854-55	1,800	Mungamur Lakshinarsoo and Mungamur Lakshnamma.	June 30, 1879	Mungamur Lakshminarsoo and Mungamur Lakshnamma.	" 2, dated 8-2-82.	
10299-17252 "	1,000	Administrator General, Bengal.	June 30, 1868	Sreemutty Bama Sundary Dabee.	" 24, dated 30-10-82.	
018972 " "	4,600	Moongamoor Nurisimharaw.	June 30, 1878	Moongamur Nurisimharaw.	" 28, dated 24-11-82.	
014423 " "	1,000	Hurriah Chunder Ghuttack.	December 31, 1873	Hurriah Chunder Ghuttack.	" 1281, dated 28-5-77.	
024588 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 4315, dated 5-10-77.	
43985 " "	1,000	Petumber Dhur . . .	June 30, 1871	Doyal Chand Seal.	" 7533, dated 1-2-79.	
021160 " "	500	Khetter Gopal Sen . .	June 30, 1873	Khetter Gopal Sen.	" 340, dated 16-7-81.	
027795 " "	1,000	Khandoss Muncharam .	December 31, 1877	Gurdhunbhai Doyaram.	" 340, dated 16-7-81.	
034705 " "	1,000	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	June 30, 1878	Survivors of the holders.	" 340, dated 16-7-81.	
25289 " "	2,000	Mootoo Swamy Pillay .	June 30, 1871	Mootoo Swamy Pillay.	Letter No. 4451, dated 6-10-74.	
019182 " "	500	Prem Chunder Bose . .	December 31, 1870	Sham Chand Bose .	" 15, dated 7-7-82.	
011859 " "	500	Bhojokisto Mullick & Sons.	June 30, 1877	Bhojokisto Mullick & Sons.	" 44, dated 31-7-83.	
42809 " "	600	A. M. Sutherland . .	June 30, 1879	C. J. Venkata Subbiah.	" 56, dated 22-2-84.	
022431 " "	900	Bank of Madras . . .	Ditto . . .	Ditto . . .	" 56, dated " "	
019741 " "	2,500	Ditto . . .	Ditto . . .	Ditto . . .	" 56, dated " "	
034039 " "	2,000	Pundit Ambicka Proshad.	June 30, 1883	Pundit Ambicka Proshad.	Order No. 6, dated 23-9-86.	
086119 " 1865	500	Troylucko Mohinee Dassee.	November 1, 1877	Troylucko Mohinee Dassee.	Letter No. 173 D, dated 16-6-82.	
2766 " "	500	Modhoo Soodun Bose .	May 1, 1867	Saroda Churn Bose.	" 3849, dated 9-9-74.	
045261 " "	1,000	The Bank of Bengal .	November 1, 1873	Byramjee Harmusjee.	" 3849, dated 9-9-74.	

28th January 1898, the present list being the first published under the Act.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which Security was first mentioned.
003330 4% 1865	2,000	Netye Churn Rysack	November 1, 1872	Nabee Buksh Shekdar.	Order No. 3625, dated 20-9-76.	
1305 " "	500	Tulsey Das Mullick	May 1, 1873	Wooma Churn Chuckerbutty.	" 6427, dated 3-3-77.	
017194 " "	500	Hurish Chunder Ghut-tuck.	Ditto	Hurish Chunder Ghut-tuck.	" 1281, dated 23-5-77.	
052804 " "	500	Gopal Chunder Sreemany	Ditto	Ram Gopal Pal and Deno Nath Ruckhit.	" 4877, dated 8-11-77.	
055837 " "	500	Bijraj Jagam	May 1, 1873	Ram Gopal Pal and Deno Nath Ruckhit.		
028408 " "	500	Khetter Gopal Sen	November 1, 1873	Khetter Gopal Sen.	" 7533, dated 1-2-79.	
037506 " "	500	The Bank of Bengal	November 1, 1875	Comul Churn Endro.	" 9058, dated 20-3-79.	
038284 " "	500	Gopal Chunder Sreemany	May 1, 1876	Sreemutty Brojo-coomary Dabee.	" 87, dated 10-12-85.	
082310 " "	3,000	Jaggon Mohini Dabee	Ditto	Jaggon Mohinee Dabee.	" 4439, dated 16-8-79.	
060464 " "	500	The National Bank of India, Limited.	November 1, 1874	Octavius Steel.	" 7196, dated 10-12-79.	
059217 " "	900	Ditto	Ditto	Ditto		
060053 " "	500	Ditto	Ditto	Ditto		
064391 " "	1,000	Ram Chunder Seal	November 1, 1880	Sreeram Chunder Ghosal.	" 81, dated 15-7-85.	
073233 " "	2,000	Modhobun Dass Dwarka Dass.	May 1, 1881	Kashee Dayee	" 82, dated 10-8-85.	
085045 " "	5,000	Dr. Charles J. Jackson and William M. Souter.	May 1, 1887	Sreeram Chunder Pal.	" 4055, dated 21-8-80.	
087736 " "	5,000	Modhobun Dass Dwarka Dass.	Ditto	Jadob Chunder Pal.	" 4053, dated "	
089663 " "	500	Debnath Sreemany	November 1, 1880	R. C. Gunning.	" 86, dated 12-11-85.	
002175 " "	2,000	Brojo Nath Mullick and others, Executors of Taruck Nath Mullick.	May 1, 1876	Sheik Nazir Mundle and Sheik Syed Mundle.	Vide above.	
036859 " "	1,000	E. E. J. Tweedie	November 1, 1875	Prosono Coomar Bose.	Order No. 9007, dated 30-3-81.	
066583 " "	1,300	The Administrator General, Bengal.	November 1, 1877	The Deputy Commr of Delhi, Admr. of G. D. E. Dorris.	" 5734, dated 19-11-80.	
063409 " "	5,000	Dheer Chand Pal.	Ditto	Dheer Chand pal	Letter No. 183D, dated 3-6-81.	
063410 " "	5,000	Ditto	Ditto	Ditto	Ditto.	
063411 " "	2,000	Ditto	Ditto	Ditto	Ditto.	
063412 " "	500	Ditto	Ditto	Ditto	Ditto.	
063413 " "	500	Ditto	Ditto	Ditto	Ditto.	
063618 " "	1,500	Ditto	Ditto	Ditto	Ditto.	
066944 " "	500	Bissonath Bakchee	May 1, 1878	Prosono Coomar Bakchee.	Letter No. 4541, dated 29-3-81.	
092935 " "	500	J. H. Belchambers, W. L. Wenger, J. S. Sykes and R. Williamson.	Ditto	Survivors of the holders.	" Order No. 7, dated 11-2-82.	
099215 " "	1,000	Baroda Prasad Mookarjee and another.	May 1, 1879	Ishan Chunder Bose		
107595 " "	500	Ditto	Ditto	Ditto		
095796 " "	1,000	Bank of Bengal	May 1, 1877	Hera Lal	" 8, dated 3-3-82.	
090048 " "	500	Luchmeechand Radhakisen.	May 1, 1879	Soqbol Chunder Sen	" 11, dated 31-3-82.	
076629 " "	500	Gopal Chunder Sreemany.	November 1, 1875	Nilmoni Ghose	" 26, dated 30-10-82.	
032266 " "	1,000	Mohesh Chunder Sen	November 1, 1876	Mohesh Chunder Sen	" 32, dated 29-12-82.	
032267 " "	1,000	Ditto	Ditto	Ditto	" 32, dated "	
032268 " "	1,000	Ditto	Ditto	Ditto	" 32, dated "	
032269 " "	1,000	Ditto	Ditto	Ditto	" 32, dated "	
035522 " "	1,000	The Chartered Mercantile Bank of India, London and China.	November 1, 1871	Qmirto Coomari Dasi.	" 4, dated 29-5-86.	
037713 " "	500	Petrocochino Brothers	Ditto	Ditto	" 4, dated "	
115472 " "	500	Helen T. Schumacher	November 1, 1879	Helen T. Schumacher.	" 10, dated 8-8-82.	
115473 " "	500	Ditto	Ditto	Ditto	" 16, dated "	
115474 " "	500	Ditto	Ditto	Ditto	" 16, dated "	
5256 " "	500	E. E. Petrocochino & Co.	May 1, 1868	S. Bama Soondery Dabee.	" 24, dated 30-10-82.	
000208 " "	500	Kartick Chunder Bural	Ditto	Ditto	" 21, dated "	
078693 " "	500	National Bank of India, Ltd.	May 1, 1880	Ram Coomar Choo ramoney.	" 20, dated 13-10-82.	
037871 " "	500	Doyal Chand Sahoye	May 1, 1873	Prjendro Coomar Sen.	" 30, dated 9-12-82.	
048219 " "	500	Mooltan Chund	May 1, 1876	Channo Lal	" 31, dated 29-12-82.	
050218 " "	500	Deb Nath Sreemany	May 1, 1880	Kudumbini Dassi	" 33, dated 29-12-82.	
102595 " "	500	Ramjeebun Ghose	May 1, 1878	Chundi Churn Sen	" 3, dated 28-4-86.	
106893 " "	1,000	National Bank of India	Ditto	Golal Chund Heerjee Kottra.	" 39, dated 26-4-83.	
106894 " "	1,000	Ditto	Ditto	Ditto	" 39, dated "	
106895 " "	1,000	Ditto	Ditto	Ditto	" 39, dated "	
106896 " "	1,000	Ditto	Ditto	Ditto	" 39, dated "	
106898 " "	1,000	Bank of Madras	November 1, 1879	Cunchi Jagurlopooddy Vencata Soobia.	" 56, dated 22-2-84.	
106898 " "	1,000	Ditto	Ditto	Ditto	" 56, dated "	
112316 " "	500	Ramjeebun Ghose	November 1, 1880	R. C. Gunning	" 86, dated 12-11-85.	

28th January 1888, the present list being the first published under the Act.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of the in which the Security was first mentioned.
	R					
036554 4% 1865	2,000	Bank of Madras . . .	November 1, 1879	C. J. Vencata Sobbiah.	Order No. 56, dated 22-2-84.	
067785 " "	2,000	Ditto . . .	Ditto . . .	Ditto . . .	" 56, dated "	
001015—000088	2,000	Nursu Babji Sanch Wayaker.	May 1, 1868	Musomut Amabai .	" 66, dated 6-9-84.	
053583 " "	500	Nobo Coomar Acharji .	November 1, 1877	Lakhan Chunder Acharji, care of Bama Churn Roy, East India Railway Agents Office, Calcutta.	" 62, dated 5-6-84.	
142787 " "	1,000	Bistu Das Ghose . .	November 1, 1881	Sreemutty Adya Suckty Dasse and Debendro Nath Ghose.	" 21, dated 27-6-87.	
114368 " "	500	Jogo Mohun Lahiri . .	November 1, 1882	Jogo Mohun Lahiri	" 72, dated 19-1-85.	
119716 " "	500	Ditto . . .	Ditto . . .	Ditto . . .	" 72, dated "	
089755 " "	1,000	Deb Nath Sreemany . .	Ditto . . .	Ditto . . .	" 72, dated "	
123866 " "	500	Jogo Mohun Lahiri . .	Ditto . . .	Bhobo Sundari Dasee.	" 72, dated "	
150377 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 72, dated "	
150385 " "	500	Ditto . . .	Ditto . . .	Ditto . . .	" 72, dated "	
150386 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 72, dated "	
026520 " "	1,100	J. L. Buxbury . . .	May 1, 1878	Pir Ali Behehilji .	" 73, dated 21-1-85.	
036874 " "	2,000	Pundit Kishen Lall . .	May 1, 1877	Pundit Kishen Lall	" 76, dated 24-1-85.	
161053 " "	1,000	Comptroller General .	November 1, 1882	Pauna Lall . . .	" 7, dated 16-10-86.	
161054 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 7, dated "	
096652 " "	1,000	Oriental Bank Corporation.	November 1, 1877	Manager, National Bank of India, Limited, Madras.	" 8, dated 28-10-86.	
134064 " "	500	The Controller of Military Accounts, Bengal.	May 1, 1881	Moolraj . . .	" 10, dated 5-2-87.	
103146 " "	500	Luchmee Chand Radha Kissen.	November 1, 1877	Administrator General, Bengal.	" 13, dated 19-3-87.	
105488 " "	500	Deb Nath Sreemany . .	November 1, 1878	Ditto . . .	" 17, dated 26-4-87.	
163257 " "	500	Kanye Lall Sein . . .	November 1, 1882	Bunkoo Lall Dhur .	" 18, dated 22-4-87.	
108437 " "	1,000	National Bank of India, Ltd.	May 1, 1878	P. Namasevoyam Modeliar.	" 19, dated 13-6-87.	
110825 " "	2,000	P. Namasevoyam Modeliar.	Ditto . . .	Ditto . . .	" 22, dated 27-6-87.	
091402 " "	500	Deb Nath Sreemany . .	November 1, 1880	Burn, & Co., . . .	" 81, dated 15-7-85.	
142785 " "	500	Bistu Das Ghose . . .	November 1, 1881	Sreemutty Adya Suckty Dasse and Debendra Nath Ghose.	" 81, dated "	
142786 " "	500	Ditto . . .	Ditto . . .	Ditto . . .	" 68, dated 14-11-84.	
A 012497 " 1879	4,000	Sreeram Chunder Ghosal	January 16, 1881	Sreeram Chunder Ghosal.	" 6265, dated 22-2-87	
012498 " "	2,000	Ditto . . .	Ditto . . .	Ditto . . .	" 3471, dated 27-7-80	
A 002748 " "	500	Bank of Bengal . . .	July 16, 1881	Sancata Chunder Mitter.	" 4979, dated 29-9-80	
004614 " "	800	The Chartered Mercantile Bank of India, London and China.	January 16, 1872	Khottar Nath Moostophi and Chunderguttu Moostophi.	" 3471, dated 27-7-80	
004407 " "	500	Hurish Chunder Ghuttuck.	January 16, 1874	Hurish Chunder Ghuttuck.	" 4979, dated 29-9-80	
004534 " "	1,000	Ditto . . .	July 16, 1873	Ditto . . .	" 3471, dated 27-7-80	
023973 " "	500	Reethal Pershad . . .	Ditto . . .	Reethal Pershad.	" 4979, dated 29-9-80	
007068 " "	500	Mooktamoni Dabee . .	January 16, 1872	Mooktamoni Dabee.	" 4979, dated 29-9-80	
013984 " "	500	Denonath Gangooly . .	Ditto . . .	Denonath Gangooly.	" 4979, dated 29-9-80	
032999 " "	1,000	Mooktamoni Dabee . .	Ditto . . .	Mooktamoni Dabee.	" 4979, dated 29-9-80	
034511 " "	500	Ditto . . .	Ditto . . .	Ditto . . .	" 4979, dated 29-9-80	
012607 " "	1,000	Pundit Sheo Churn . .	Ditto . . .	Pundit Sheo Churn.	" 4979, dated 29-9-80	
054501 " "	1,100	Ramtauk Mookerji . .	July 16, 1877	Kadumbini Dabee.	" 4979, dated 29-9-80	
027398 " "	1,000	Nowrojee Bazonjee Fuckerjee.	January 16, 1877	Merwanjee Franjee Moodi and Jarbai.	" 4979, dated 29-9-80	
024163 " "	1,000	Dhunjeebhoy Nanobhoy	Ditto . . .	Ditto . . .	" 4979, dated 29-9-80	
028833 " "	1,000	J. W. Chisholm . . .	Ditto . . .	Ditto . . .	" 4979, dated 29-9-80	
028834 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 4979, dated 29-9-80	
041272 " "	1,000	C. M. H. Day . . .	January 16, 1875	Vullub Dass Heera Chund.	" 4979, dated 29-9-80	
049224 " "	1,000	Kahandas Muncharam .	January 16, 1878	Goddhunbhai Doyram.	" 4979, dated 29-9-80	
049225 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 4979, dated 29-9-80	
006172 " "	1,000	Bhoobun Mohinee Dasee.	January 16, 1877	Bhoobun Mohinee Dasee.	" 4979, dated 29-9-80	
008776 " "	500	Bunsi Lall Abcerchand .	July 16, 1874	P. Durgachollum Moodellier.	" 4979, dated 29-9-80	
043475 " "	4,000	Jose Francisco de Piedade Pereira.	January 16, 1872	Jose Andre Pereira .	" 4979, dated 29-9-80	
034522 " "	500	Pundit Harahahye and his wife Roopnanti .	January 16, 1874	Pundit Harahahye and his wife Roopnanti.	" 4979, dated 29-9-80	
034 23 " "	500	his wife Roopnanti .	January 16, 1874	Pundit Harahahye and his wife Roopnanti.	" 4979, dated 29-9-80	
005235 " "	500	Rajkrishto Lanerjee . .	July 16, 1874	Omesh Chunder Banerji.	" 4979, dated 29-9-80	
027710 " "	1,000	Mohesh Chunder Sen . .	January 16, 1877	Mohesh Chunder Sen.	" 4979, dated 29-9-80	
027711 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 4979, dated 29-9-80	
049515 " "	500	S. T. Moysey . . .	January 16, 1879	Mrs. S. J. Stewart .	" 4979, dated 29-9-80	

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Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
4% 1879	3,000	Bhawanji Khosal Chand	July 16, 1876	Dabidas Pranivan Das.	Order No. 41, dated 16-5-83.	
" "	500	J. Alamalamena . .	January 16, 1878	Mysore Steenivasa Rao.	" 42, dated 12-6-83.	
" "	500	Bank of Bengal . .	January 16, 1880	Helen T. Schumacher.	" 16, dated 8-8-83.	
" "	5,000	Ram Lall Buddree Dass	January 16, 1881	Registrar, High Court, Allahabad.	" 49, dated 14-9-83.	
" "	500	Seeta Nath Mytee . .	July 16, 1879	Seeta Nath Mytee . .	" 53, dated 19-10-83.	
" "	500	Dr. John Meane . .	January 16, 1879	Dr. John Meane . .	" 54, dated 19-10-83.	
" "	500	Ditto	Ditto	Ditto	" 54, dated . .	
" "	1,300	Ditto	Ditto	Ditto	" 54, dated . .	
" "	600	Bank of Madras . .	July 16, 1879	C. J. Vencata Sobbiah . .	" 56, dated 22-2-84.	
9 of, "	2,000	Dorabji Dassabhai . .	January 16, 1881	Darabjee Dassabhai	" 71, dated 8-1-85.	
" "	1,000	J. E. Sherlock . .	July 16, 1880	Burn & Co. . .	" 19, dated 13-6-87.	
9 4% 1870	500	Major R. Monks . .	January 15, 1881	Major R. Monks . .	" 88, dated 14-1-86.	
4 of, 1872	500	Pandurang Gopal Pandha Gurjar.	January 16, 1878	Major R. Monks . .	" 75, dated 24-1-86.	
4% of 1879	1,000	Ditto	Ditto	Rakhmabior Administrator.	" 75, dated . .	
" "	1,000	Ditto	Ditto	Ditto	" 75, dated . .	
" "	500	Major R. Monks . .	January 16, 1881	Major R. Monks . .	" 88, dated 14-1-86.	
Transferable Treasury Note.						
5% 1872	500	Gopika Bai, Manager of Mandir Vittal Rookhmai of Ramtek.	March 16, 1883	Gopika Bai, Manager of Mandir Vittal Rookhmai of Ramtek.	" 11, dated 5-2-87.	
10 3% 1853-54	10,000	Shama Soondary . .	February 28, 1867	Shama Soondary.		
" "	10,000	Ditto	Ditto	Ditto		
" "	3,000	Ditto	Ditto	Ditto		
" "	600	Soolayman Mirza . .	February 29, 1856	Soolayman Mirza.		
5 4% 1832-33	500	Opium Agent, Benares .	May 1, 1882	Opium Agent, Benares.	Order No. 84, dated 15-9-85.	
" "	Sic. 500	Shibnarain Roy . .	May 1, 1842	Shibnarain Roy.		
" "	5,000	Moti Khanum . .	November 1, 1856	Bisheshwar Pershad*	" 55, dated 15-11-83.	
" 1835-36	1,000	Ditto	September 30, 1856	Ditto	" 55, dated . .	
80-4231 "	1,000	Shama Churn Ghose . .	March 31, 1871	Shama Churn Ghose		
37-3298 "	500	Boly Chand Dutt . .	March 31, 1866	Boly Chand Dutt.		
" "	1,100	Rakhal Chunder Bhattacharji.	September 30, 1872	Rakhal Chunder Bhattacharji.		
" "	500	Tara Churn Bhattacharjee.	Ditto	Tara Churn Bhattacharji.		
" "	1,000	Suburban Municipality, Alipore.	.....	Suburban Municipality, Alipore.	" 57, dated 15-12-83.	
" "	2,000	Ladlipershad	September 30, 1883	Ladlipershad . .	" 74, dated 19-1-85.	
" "	5,000	Unnodapershad Banerjee	September 30, 1880	Bank of Bengal . .	" 79, dated 15-4-85.	
" "	1,000	Opium Agent	September 30, 1882	Opium Agent . .	" 84, dated 15-9-85.	
" 1842-43	500	Shama Churn Chatterjee	February 1, 1861	Shama Churn Chatterjee.		
475-17794,,	500	Brojo Gobind Shaha . .	February 1, 1869	Brojo Govind Shaha		
380 " "	700	Ditto	Ditto	Ditto		
024 " "	500	Casseo Nath Dhur . .	August 1, 1859	Shiboo Soondary Dassee.		
245 " "	5,000	Nobokristo Ghose, deceased.	August 1, 1869	Monemohun Ghose and Saroda Soondary Dassee.		
1653-9563 "	3,000	Ditto	Ditto	Ditto		
'871 " "	500	Kadumbini Dassee . .	February 1, 1873	Kadumbini Dassee.		
254 " "	1,000	Ditto	Ditto	Ditto		
284 " "	500	Ditto	Ditto	Ditto		
1009 " "	2,000	Ditto	Ditto	Ditto		
1705 " "	1,000	Unnoda Churn Bhattacharji.	August 1, 1872	Unnoda Churn Bhattacharji.		
8856 " "	500	Modhooooden Chunder	Ditto	Ditto		
1611 " "	600	Nobin Chunder Dass . .	August 1, 1870	Nobin Chunder Dass.		
2862 " "	500	Modhoo Soodon Chowdry.	August 1, 1873	Ditto		
731 " "	2,000	Ramlall Buddredosa . .	February 1, 1854	Moonshi Newal Kishore.	Letter No. 1020, dated 1-12-86	

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33666 4 th /1854-55 038336 " "	R 4,100 1,000	Motce Khanum . . W. T. Lindsay . .	December 31, 1856 February 1, 1875	Bisheshar Persad* John Lindsay, Administrator of W. T. Lindsay.	Order No. 55, dated 15-11-83.	
016542 " "	10,700	H. Palmer . .	August 1, 1878	The Revd. Robert Milford Taylor, R. M. Taylor, Jr., and Alicia Mary Taylor.		
Ct. 14713 " "	500	Annp Chunder Moolchund . .	August 1, 1858	Bazoonjee Furdonjee.		
056370 " "	1,000	The Chartered Mercantile Bank of India, London and China . .	August 1, 1878	V. Kristnama Chetty.		
056453 " "	2,000	Ditto . .	Ditto . .	Ditto.		
056371 " "	1,000	Ditto . .	Ditto . .	Ditto.		
056372 " 1842-43	1,000	The Chartered Mercantile Bank of India, London and China . .	August 1, 1878	V. Kristnama Chetty.		
080125 " "	1,000	The Agra Bank, Limited . .	Ditto . .	Ditto.		
063895 " "	1,000	The Bank of Bombay . .	Ditto . .	Ditto.		
059414 " "	1,000	The Oriental Bank Corporation.	Ditto . .	Ditto.		
058152 " "	100	The Bank of Bomay . .	February 1, 1879	Surgeon H. D. Mus-sani.	Order No. 18, dated 10-8-82.	
065207 " "	100	The Chartered Mercantile Bank of India, London and China . .	Ditto . .	Ditto.		
085211 " "	100	Ditto . .	Ditto . .	Ditto.		
1133 " "	500	Kalypado Mookerjee, deceased.	February 1, 1862	Sowdamini Dabee.		
6970 " "	1,000	The Executive Commissariat Officer, Fort William.	Ditto . .	Ditto.		
049945 " "	2,000	The Bank of Bengal . .	February . 1878	Mohomed Wujhoolah Khan.		
077070 " "	500	Sitanath Mytee . .	February 1, 1879	Sitanath Mytee . .		
17528 " "	500	Digamburry Dassee . .	August 1, 1874	Digamburry Dassee		
112962 " "	500	Bank of Bengal . .	. . . .	Collector of Bulandshahr.		
3166 " "	500	Bama Cally Dabee . .	February 1, 1874	Bama Cally Dabee			" 36, dated 9-3-83.
077312 " "	500	Suburban Municipality, Alipur.	. . . .	Suburban Municipality, Alipore.	" 51, dated 13-9-83.	
066820 " "	100	Ditto . .	. . . .	Ditto . .	" 57, dated "	
052975 " "	100	Ditto . .	. . . .	Ditto . .	" 57, dated "	
051136 " "	100	Ditto . .	. . . .	Ditto . .	" 57, dated "	
010804 " "	500	Ditto . .	. . . .	Ditto . .	" 57, dated "	
069450 " "	100	Ditto . .	. . . .	Ditto . .	" 57, dated "	
057135 " "	100	Ditto . .	. . . .	Ditto . .	" 57, dated "	
057133 " "	100	Ditto . .	. . . .	Ditto . .	" 57, dated "	
080485 " "	2,000	Ditto . .	. . . .	Ditto . .	" 57, dated "	
077377 " "	300	Ditto . .	. . . .	Ditto . .	" 57, dated "	
017477-14115,,	5,000	Jaffer Ali Khan . .	August 8, 1881	Jaffer Ali Khan.	" 45, dated 31-7-83.	
017479 " "	2,000	Ditto . .	Ditto . .	Ditto . .	" 45, dated "	
032555 " "	5,000	Bank of Bengal . .	August 1, 1882	J. L. Gallot.	" 69, dated 13-11-84.	
20762 " 1854-55	500	D. McCulluch . .	June 30, 1859	Shiboo Soondary Dassi.		
2883-17027,,	500	Obhoy Churn Dutt . .	Ditto . .	Ditto.		
026294 " "	50,000	H. B. Goodall . .	December 31, 1873	H. B. Goodall.		
024455 " "	10,000	Ditto . .	Ditto . .	Ditto.		
024456 " "	1,000	Ditto . .	Ditto . .	Ditto.		
026295 " "	4,000	Ditto . .	Ditto . .	Ditto.		
022758 " "	1,000	The Oriental Bank Corporation.	Ditto . .	Ditto.		
027593 " "	2,000	The Allahabad Bank, Limited.	Ditto . .	Ditto.		
022887 " "	5,000	Major J. W. Hogan . .	Ditto . .	The Delhi and London Bank, Limited		
30714 " "	4,000	Nobokristo Ghose, deceased.	December 31, 1865	Monomohun Ghose and Saroda Soondary Dassi.		
17950 " "	500	Ditto . .	Ditto . .	Morabha Saccaram.		
7532 " "	1,500	Rugoonath Succaba, deceased.	December 31, 1867	Boly Chunder Dutt.		
772-18295,,	1,000	Boly Chund Dutt . .	June 30, 1866	Captain F.J. Palmer.		
001886 " "	1,000	Moolchand Premjee & Co.	June 30, 1875	Unnoda Churn Bhuttacharjee.		
008379 " "	500	Greesh Chunder Mitter	June 30, 1872	Rakhal Chunder Bhuttacharjee.		
016140 " "	500	Rakhal Doss Bhuttacharjee.	Ditto . .	Obhoy Churn Bhuttacharjee.		
016138 " "	1,000	Obhoy Churn Bhuttacharjee.	Ditto . .	Ditto.		
009231 " "	1,000	Ditto . .	Ditto . .	Rebecca Johnston.		
10927-11615	500	The executive Commissariat Officer, Gwalior.	June 30, 1865			
9815 of Loss " "	500	The administrator General, Administrator to the Estate of H. Randolph.	June 30, 1874	Tara Kissur Mookerjee.		

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	R					
36507 1842-43	2,000	Bullakedass Khemohand	December 31, 1863	Veejachand Keeka-Chand.		
69958 "	1,000	Ditto . . .	December 31, 1862	Ditto.		
6392-26308 "	1,000	Ditto . . .	December 31,	Ditto.		
011009 4% 1854-55	1,000	The Administrator General, Bengal.	December 31, 1877	The Deputy Commissioner of Delhi Administrator of G. D. E. Dorris.		
1868-9358 "	500	The Deputy Commissary General, Upper Circle.	December 31, 1861	Sowdamini Dabee.		
041413 4% 1865	500	Goolab Shunker Doobey	November 1, 1872	Golab Shunker Doobey.	Case No. 400.	
058157 " "	500	The National Bank of India, Limited.	May 1, 1874	Opendro Nauth Mitter.		
011620 " "	1,000	J. W. Smyth . . .	November 1, 1869	J. W. Smyth.		
011621 " "	1,000	Ditto . . .	Ditto . . .	Ditto.		
011622 " "	1,000	Ditto . . .	Ditto . . .	Ditto.		
011623 " "	1,000	Ditto . . .	Ditto . . .	Ditto.		
011624 " "	1,000	Ditto . . .	Ditto . . .	Ditto.		
055948 " "	2,000	Bevole Nath Haldar .	May 1, 1873	Bevole Nath Haldar.		
2009 " "	1,000	Bank of Hindustan, China, and Japan, Limited.	May 1, 1865	Khetter Mohun Nag.		
020899 " "	500	Jebun Kristo Mullick .	November 1, 1869	Doorga Churn Mullick.		
030158 " "	500	Dyal Chand Saloye .	November 1, 1870	James Brown.		
1802 " "	500	Cossi Nath Mookerjee .	May 1, 1873	Lucky Money Dassee.		
035154 " "	500	Meher Lal Shamunto .	Ditto . . .	Meher Lal Shamunto.		
068458 " "	1,000	W. T. Lindsay . . .	May 1, 1875	John Lindsay, Administrator of W. T. Lindsay.		
068459 " "	1,000	Ditto . . .	Ditto . . .	Ditto.		
094140 " "	900	Deb Nath Sreemany .	November 1, 1878	Dwarkanath Pyne*.	Letter No. 507 dated 14-10-82.	
095149 " "	500	Tariny Churn Ghose .	May 1, 1877	Chotay Lall.		
099153 " "	500	Gourang Chunder Sircar	Ditto . . .	Gourang Chunder Sircar.		
099159 " "	500	Ditto . . .	Ditto . . .	Ditto.		
107375 " "	700	Nogur Mull . . .	November 1, 1878	The Executive Commissariat Officer, Umballa.		
083879 " "	1,000	Bulloverder Dos . . .	Ditto . . .	The Uncovenanted Service Bank, Limited.		
097595 " "	1,000	H. L. Tonnochee .	May 1, 1876	H. L. Tonnochee.		
099542 " "	1,000	The Joint Administrators of Bhowanagar State.	November 1, 1878	V. Kristnama Chetty.		
014095 " "	800	The Administrator General, Bengal.	November 1, 1877	The Deputy Commissioner of Delhi, administrator of G. D. E. Dorris.		
018419 " "	800	Ditto . . .	Ditto . . .	Ditto.		
027720 " "	1,000	Chartered Mercantile Bank.	Ditto . . .	Lieutenant-Colonel A. Copland.	Order No. 22, dated 6-11-82.	
027942 " "	500	Byramji Nussurwanje Sehi.	May 1, 1878	Ditto . . .	" 22, dated "	
094745 " "	500	Executive Commissariat Officer, Morar.	Ditto . . .	Ditto . . .	" 22, dated "	
055526 " "	1,000	Tabitha Forester . .	May 1, 1873	Tabitha Forester .	Letter No. 275, dated 31-7-82.	
094817 " "	3,500	Officer in charge, Residency, Indore.	...	Officer in Charge, Residency, Indore.		
155422 " "	1,000	Suburban Municipality, Alipore.	...	Suburban Municipality, Alipore.	Order No. 57, dated 15-12-83.	
056787 " "	10,000	Ditto . . .	...	Ditto . . .	" 57, dated "	
056799 " "	2,000	Ditto . . .	...	Ditto . . .	" 57, dated "	
056788 " "	1,000	Ditto . . .	...	Ditto . . .	" 57, dated "	
056797 " "	1,000	Ditto . . .	...	Ditto . . .	" 57, dated "	
056796 " "	1,000	Ditto . . .	...	Ditto . . .	" 57, dated "	
056791 " "	1,000	Ditto . . .	...	Ditto . . .	" 57, dated "	
056798 " "	1,000	Ditto . . .	...	Ditto . . .	" 57, dated "	
056789 " "	500	Ditto . . .	...	Ditto . . .	" 57, dated "	
056790 " "	500	Ditto . . .	...	Ditto . . .	" 57, dated "	
056792 " "	500	Ditto . . .	...	Ditto . . .	" 57, dated "	
056793 " "	500	Ditto . . .	...	Ditto . . .	" 57, dated "	
056794 " "	500	Ditto . . .	...	Ditto . . .	" 57, dated "	
056795 " "	500	Ditto . . .	...	Ditto . . .	" 57, dated "	
056847 " "	500	Ditto . . .	...	Ditto . . .	" 57, dated "	
056848 " "	500	Ditto . . .	...	Ditto . . .	" 57, dated "	
049461 " "	500	Ditto . . .	...	Ditto . . .	" 57, dated "	
109021 " "	2,000	Suburban Municipality, Alipore.	...	Suburban Municipality, Alipore.	" 57, dated 15-12-83.	
131234 " "	500	Ditto	Ditto . . .	" 57, dated "	

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	R					
111627 4% 1865	500	Suburban Municipality, Alipore.	...	Suburban Municipality, Alipore.	Order No. 57, dated 15-3-83.	
048799 " "	500	Ditto	...	Ditto	" 57, dated "	
198933 " "	2,000	Controller of Military Accounts.	May 1, 1884	Controller of Military Accounts.	" 77, dated 19-1-85.	
072841 " "	500	Bank of Bengal	November 1, 1875	Shama Kanth Chatterjee.	" 9, dated 16-11-86.	
200570 " "	1,000	Ditto	November 1, 1884	Kristo Kaminee Rudra.	" 14, dated 2-4-87.	
185916 " "	1,000	Joogul Kishore Lall and Rash Behary Lall	November 1, 1883	Joogul Kishore Lall and Rash Behari Lall.	" 1, dated 26-4-86.	
005806 4½% 1870	700	The Bank of Madras	January 15, 1872	Ialladthur Zavir-Chand.		
000996 " "	500	Chundy Churn Ghose	July 15, 1873	Chundy Churn Ghose.		
048736 " 1872	1,000	Shumboo Pundooring	January 16, 1879	The Deputy Commissioner of Balaghat.		
056565 " "	10,000	The Bank of Madras	January 16, 1876	V. Thavasumatha Nadan.		
025359 " "	5,000	The Chartered Mercantile Bank of India, London, and China.	July 16, 1877	Davidas Pranjeevandas.		
065269 " "	3,000	Aspinwall & Co.	July 16, 1878	Aspinwall	" 29, dated 29-11-82	
033562 " "	1,000	P. Valloida Chetty	January 16, 1878	Ditto	" 29, dated "	
033563 " "	1,000	Ditto	Ditto	Ditto	" 29, dated "	
033564 " "	1,000	Ditto	Ditto	Ditto	" 29, dated "	
000017	200	Bema Pershad	July 1, 1880.	Deputy Commissioner of Jubulpore, on behalf of the Debentureholders	" 17, dated 12-8-82.	
000097	500	Nirunjun Pershad Sukul	Ditto		" 17, dated "	
000098	500	Ditto	Ditto		" 17, dated "	
000050	500	Doorga Pershad	Ditto		" 17, dated "	
000167	500	Raja Mohip Singh	Ditto		" 17, dated "	
000178	500	Sheodat Ram Sukul	Ditto		" 17, dated "	
034126 Rd. 4% 1879	4,000	Triposore Shashagerow of Aska, Ganjam	September 15, 1885	Triposore Shashagerow of Aska, Ganjam.	Letter No. 842, dated 2-1-86	
008825 " "	500	J. W. Fordham	January 16, 1879	Seeta Nath Mytee	Order No. 18, dated 10-8-82.	
A 009862 " "	2,000	The Bank of Bengal	July 16, 1880	The Inspector-General of Police, N.-W. Provinces.		
A 005090 " "	5,000	The Agra Bank, Limited	Ditto	Ditto.		
060633 " "	2,500	Nursingh Doss	July 16, 1881	Treasury Officer, Lahore, on behalf of Nursingh Doss.	Letter No. 181, dated 5-6-82.	
056278 " "	500	Charcondah Rama Chundriah.	July 16, 1876	Charcondah Rama Chundriah.		
019100 4½% 1879	3,500	Triposore Shashagerow of Aska, Ganjam.	September 15, 1885	Triposore Shashagerow of Aska, Ganjam.	" 842, dated 2-1-86.	
033891 " "	1,000	J. A. Campbell	September 16, 1881	J. A. Campbell	Order No. 46, dated 11-8-83.	
000010 Non-transferable 5% Try. Note.	500	Gopika Bai, Manager of Mundir Vithul Rukmai.	September 16, 1874	Gopika Bai, Manager of Mundir Vithul Rukmai.		
003488 5% 15 years' Debenture.	1,000	The Bank of Bengal.	June 1, 1878	Moonshee Purbhodial.	Now notified for discharge.	

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LEAVE AND APPOINTMENTS.

The 27th January, 1888.

No. 479.—Surgeon-Major H. P. Yeld, Deputy Assay Master, Calcutta Mint, having returned from privilege leave, assumed charge of that appointment from Surgeon F. C. Reeves on the afternoon of the 25th January, 1888.

SEPARATE REVENUE.

SALT.

The 27th January, 1888.

No. 474.—In exercise of the powers conferred by Section 7 of the Indian Salt Act, 1882, and in continuation of the Notification in this Department, No. 343, dated 19th January, 1888, the Governor-General in Council directs that on and from the 19th January, 1888, the duty to be paid on salt manufactured at the Kalabagh mines situated west of the Indus shall be two rupees and eight annas for each maund of 82½ pounds avoirdupois weight.

CODES.

*The 25th January, 1888.***No. 414.**

CIVIL PENSION CODE.

*Page 61.**Section 113.**Substitute the following for clauses “(a),” “(b),” and “(c)” under this section :—**(a) After a service of less than ten years :—*

A gratuity not exceeding (except in special cases, and under the orders of the Government of India) one month's emoluments for each completed year of service. If the emoluments of the officer have been reduced during the last five years of his service, otherwise than as a penalty, average emoluments may, at the discretion of the Local Government, be substituted for emoluments.

*(b) After a service of not less than ten years :—**A pension not exceeding the following amounts :—*

Years of completed service.	Scale of Pension.			Maximum limit of Pension.
10	10 sixtieths of average emoluments			2,000 a year.
11	11	”	”	2,200 ”
12	12	”	”	2,400 ”
13	13	”	”	2,600 ”
14	14	”	”	2,800 ”
15	15	”	”	3,000 ”
16	16	”	”	3,200 ”
17	17	”	”	3,400 ”
18	18	”	”	3,600 ”
19	19	”	”	3,800 ”
20	20	”	”	4,000 ”
21	21	”	”	4,200 ”
22	22	”	”	4,400 ”
23	23	”	”	4,600 ”
24	24	”	”	4,800 ”
25 and above	30	”	”	5,000 ”

*Page 62.**Section 115.**Substitute the following for the “Proviso” under this section :—*

“Proviso.—If an officer's qualifying service began after the 20th January 1871, and after he attained the age of thirty years, then the pension admissible under this section shall be reduced by one-fortieth for every year or part of a year by which his age exceeded thirty years. Gratuities are not subject to any reduction, and in the case of pensions, the fixed limits are to be applied before, and not after, making the reduction.”

*Page 68.**Section 124.**Add the following as “NOTE (2)” under this section :—*

“NOTE (2.)—The provisions of this section do not apply to pensions granted on the graduated scale (section 113).”

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 27th January, 1888.

APPOINTMENTS.

No. 66.—COMMISSARIAT DEPARTMENT—

Lieutenant W. H. Allen, Sub-Assistant Commissary General, 2nd class, on probation, is confirmed in that appointment, with effect from the 3rd January, 1887.

No. 67.—HYDERABAD CONTINGENT—

4th Infantry.

Lieutenant T. M. Kirkwood, Somersetshire Light Infantry, a candidate for the Bengal Staff Corps, to be officiating Wing Officer, on probation, with effect from the 29th December, 1887.

No. 68.—ORDNANCE DEPARTMENT—

The tenure of the appointment of Assistant Superintendent of Factories by Lieutenant A. L. Carroll, R.A., is extended to the 3rd April, 1891.

No. 69.—STAFF CORPS—

The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India :—

Lieutenant Robert James Reid Brown, Royal Sussex Regiment, Wing Officer, 1st Bengal Infantry,—7th June, 1886.

Lieutenant Frank Murray, Devonshire Regiment, Wing Officer, 20th Bengal Infantry,—8th June, 1886.

VOLUNTEER CORPS.

1st Punjab Volunteer Rifle Corps.

No. 70.—Captain A. R. Hume, West Riding Regiment, to be Adjutant, with effect from the 5th January, 1888, *vice* Captain E. W. Cunliffe, resigned.

Calcutta Volunteer Rifle Corps.

No. 71.—Lieutenant Avetoom Thaddeus Avetoom to be Captain, *vice* J. Lackersteen, promoted.

Mr. Harry Wood to be Lieutenant, *vice* A. B. Anderson, promoted.

Eastern Bengal State Railway Volunteer Rifle Corps.

No. 72.—Captain C. J. Keene, Northern Bengal Volunteer Rifle Corps, to be Captain, and Messrs. Henry Burbill Holmes and Alfred Bates Prussia to be Lieutenants, to complete the establishment.

COMMISSARIAT DEPARTMENT.

No. 73.—The designation of "Sub-Assistant Commissary General" is changed to "Deputy Assistant Commissary General."

FURLOUGH AND LEAVE.

No. 74.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

The Hon'ble Colonel E. G. Wace, Bengal S. C., First Financial Commissioner, Punjab, (p. a.) for 198 days, under rule IX of the regulations of 1868.

Lieutenant-Colonel H. J. Lawrence, General List, Infantry, District Judge, 1st grade, officiating Divisional Judge, Punjab, (p. a.) for one year and 30 days, under rule IX of the regulations of 1868.

Major R. J. H. Wyllie, Bengal S. C., Assistant Commissary-General, 3rd class, (p. a.) for 222 days, under rule IX of the regulations of 1868.

Captain A. Montanaro, Bengal S. C., Wing Commander, 16th Bengal Infantry, (p. a.) for one year and 7 days, under rule I of the regulations of 1875.

Lieutenant F. J. H. Barton, Bengal S. C., Wing Officer, Queen's Own Corps of Guides, Punjab Frontier Force, (m. c.) for one year, under rule I of the regulations of 1875.

Surgeon-Major G. King, M.B., Superintendent of the Royal Botanical Gardens, Calcutta, (p. a.) for 213 days, under rule IX of the regulations of 1868.

No. 75.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty :—

Major E. H. Wilson, Bengal S. C., 34th Bengal Infantry, (p. a.) for one year. Pension service,—23rd year, commenced 25th July, 1887.

Captain and Brevet-Major C. Pulley, Bengal S. C., 1st Battalion, 3rd Goorkha Regiment, (p. a.) for one year. Pension service,—17th year, commenced 28th October, 1887.

Lieutenant E. F. H. McSwiney, Bengal S. C., 3rd Cavalry, Hyderabad Contingent, (p. a.) for one year. Pension service,—10th year, commenced 22nd January, 1888.

Lieutenant A. G. B. Lang, Bengal S. C., 1st Battalion, 1st Goorkha Regiment, (p. a.) for one year. Pension service,—6th year, commenced 10th May, 1887.

No. 76.—Lieutenant H. R. Brander, Bengal S. C., 32nd Bengal Infantry, is granted leave out of India, (m. c.) for one year, with effect from the 24th December, 1887, under the leave rules for the Staff Corps. Pension service,—8th year, commenced, 29th March, 1887.

No. 77.—Lieutenant M. L. Shipley, Bengal S. C., has been granted by the Secretary of State for India an extension of leave, (p. a.) for 6 months.

PROMOTIONS.

No. 78.—The following promotions are made, subject to Her Majesty's approval :—

BENGAL STAFF CORPS.

To be Major.

Captain Clayton William James Hingston,—22nd January, 1888.

To be Captain.

Lieutenant John William Babington Meade,—
25th January, 1888.

No. 79.—COLONEL'S ALLOWANCE—

Colonel Melmoth Alaster Douglas Orchard,
Bengal S.C., is admitted to the Colonel's allow-
ance, with effect from the 21st January, 1888.

No. 80.—MISCELLANEOUS LIST—

Honorary Lieutenant and Assistant-Commis-
sary James Judge to be Deputy Commissary ;

Honorary Lieutenant and Deputy-Assistant-
Commissary James Moorhead to be Assistant-
Commissary ;

Conductor Thomas Jameson to be Deputy-
Assistant-Commissary.

Sub-Conductor William Ferns to be Con-
ductor ;

Sergeant Charles Augustus Calvert, Intel-
ligence Branch, Quarter Master General's De-
partment, to be Sub-Conductor ;—

With effect from the 31st December, 1887, in
succession to Honorary Lieutenant-Colonel and
Deputy-Commissary John Robertson, C.I.E.,
transferred to the Pension establishment.

No. 81.—ORDNANCE DEPARTMENT—

Sub-Conductor William Wickham, on proba-
tion, is confirmed in his present grade, with
effect from the 19th July, 1887.

NATIVE ARMY.*28th Bengal Infantry.*

No. 82.—Havildar Khan Bahadur, from the
20th Bengal Infantry, to be Jemadar, *vice* Jema-
dar Hamid Yár Khan, promoted, with effect
from the 27th January, 1888.

34th Bengal Infantry.

No. 83.—Jemadar Sáhí Singh, to be Suba-
dar, with effect from the 20th April, 1887.

Jemadar Sawan Singh, to be Subadar, *vice*
Subadar Prem Singh, deceased, with effect from
the 22nd December, 1887.

39th Bengal Infantry.

No. 84.—Havildar Khushál from the 10th
Bengal Infantry, to be Jemadar, *vice* Jemadar
Ujágar Singh, deceased, with effect from the
27th January, 1888.

No. 85.—PUNJAB FRONTIER FORCE.*6th Punjab Infantry.*

Jemadar Moti, to be Subadar, *vice* Subadar
Khazána, deceased ;

Havildar Narayan Dás, to be Jemadar, *vice*
Jemadar Moti, promoted ;—

With effect from the 7th November, 1887.

VOLUNTEER CORPS.*Surma Valley Light Horse.*

No. 86.—Honorary Colonel the Hon'ble Sir
Charles A. Elliott, K.C.S.I., resigns his commis-
sion.

MILITARY WORKS DEPARTMENT.**APPOINTMENTS.**

No. 87.—The services of Lieutenant M.
Nathan, R.E., are placed temporarily at the dis-
posal of the Inspector General of Military Works
for employment on defences. He will, while so
employed, hold the rank of Executive Engineer,
4th grade, from the 14th October, 1887.

PROMOTIONS.

No. 88.—The following promotions and reversions in the Engineer Establishment of the
Military Works Department are sanctioned, with effect from the dates specified :—

Name.	From	To	Nature of promotion, &c.	With effect from
Lieutenant G. Williams, R.E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	2nd October, 1887.
Lieutenant G. Williams, R.E.	Executive Engineer, 4th grade, temporary.	Assistant Engineer, 1st grade.	Reversion .	4th October, 1887.
Lieutenant G. Williams, R.E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	15th October, 1887.
Lieutenant W. Huskis- son, R.E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	16th October, 1887.
Lieutenant W. Huskis- son, R.E.	Executive Engineer, 4th grade, temporary.	Assistant Engineer, 4th grade.	Reversion .	31st October, 1887.
Captain R. V. Phillpotts, R.E.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Permanent	1st November, 1887.
Captain G. M. Porter, R.E.	Executive Engineer, 4th grade, temporary.	Executive Engineer, 4th grade.	Permanent	1st November, 1887.
Lieutenant W. Huskis- son, R.E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	1st November, 1887.
Lieutenant T. F. B. Ren- ny-Tailyour, R.E.	Assistant Engineer, 1st grade, sub <i>pro tem</i> .	Assistant Engineer, 1st grade.	Permanent	1st November, 1887.
Lieutenant M. S. Tuke, R.E.	Assistant Engineer, 2nd grade, sub. <i>pro tem</i> .	Assistant Engineer, 2nd grade.	Permanent	1st November, 1887.
Lieutenant R. J. H. L. Mackenzie, R.E.	Assistant Engineer, 2nd grade, temporary.	Assistant Engineer, 2nd grade.	Permanent	1st November, 1887.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 6.—Mr. Seymour Douglas Vale has been appointed by the Secretary of State for India a 3rd grade Officer in the Indian Marine, with effect from the 21st September, 1887.

A. C. TOKER, *Colonel,*
for Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 25th January, 1888.

No. 25.—Mr. A. Sprenger, Executive Engineer, 1st grade, Assam (on furlough), is granted special leave for two years, under the terms of Public Works Department Nos. 1940—41 G. of 3rd October, 1887.

No. 26.—The following transfers are ordered:—

Rai Sahib Kali Podo Sen, Executive Engineer, 4th grade, sub. *pro tem.*, State Railways, to Bengal.

Rai Sahib Kali Sunkur Chatterjee, Executive Engineer, 4th grade, *temporary rank*, Bengal, to the Establishment under the Director General of Railways.

The 26th January, 1888.

No. 27.—The following reversion and promotion are ordered in the Superior Accounts Branch, with effect from the 1st January, 1888:—

Mr. E. A. Lee, from Deputy Examiner, 1st grade, sub. *pro tem.*, to Deputy Examiner, 2nd grade.

Mr. G. W. Sweet, from Deputy Examiner, 2nd grade, to Deputy Examiner, 1st grade, sub. *pro tem.*

No. 28.—In continuation of Notification No. 24, dated 20th January, 1888, the Governor-General in Council is pleased to order the follow-

ing promotion in the class of Superintending Engineers, with effect from the 9th November, 1887:—

Lieutenant-Colonel G. T. Skipwith, R.E., Executive Engineer, 1st grade, and Superintending Engineer, 2nd class, *temporary*, to be Superintending Engineer, 3rd class, permanent, and Superintending Engineer, 2nd class, sub. *pro tem.*

The 27th January, 1888.

No. 29.—Mr. F. R. Hutchinson, Examiner of Public Works Accounts, Central India, is granted furlough out of India for twenty months, under Section 50 of the Civil Leave Code, with effect from such date as he may be permitted to avail himself of it.

No. 30.—The Governor-General in Council is pleased to order the following permanent promotions in the Superior Revenue Establishment of State Railways, Traffic, Locomotive and Stores Departments:—

Names.	From	To	With effect from
TRAFFIC DEPARTMENT. Hartley, J. W. . Bashashar Nath	Class III Class IV	Class II Class III	1st January 1888 Ditto.
LOCOMOTIVE DEPARTMENT. Davies, C. M. . Grant, S. S. .	Class II Class III	Class I, grade 3 Class II	Ditto. Ditto.
STORES DEPARTMENT. Desmazures, C. L. Rollo, A. D. .	Class IV Class IV	Class III Class III	Ditto. Ditto.

No. 31.—The services of Mr. F. Wolley-Dod, Executive Engineer, 4th grade, sub. *pro tem.*, State Railways, are placed at the disposal of the Foreign Department for employment in the Kashmir State.

No. 32.—With reference to Public Works Department Notification, No. 23, dated 20th January, 1888, Mr. W. H. Brand, Examiner of Accounts, is appointed to officiate as Examiner of Public Works Accounts, Burma, during the absence on privilege leave of Lieutenant-Colonel H. R. LeM. Carey, S.C., or until further orders.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA. SATURDAY, JANUARY 28, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 26th January, 1888.

It is ordered that the following rules be read and passed as the rules and orders of the High Court of Judicature at Fort William in Bengal, to take effect from the 1st day of March, 1888 :—

1. A list of references of every description which are ripe for hearing and are pending before the Court itself or before any of the officers of the Court, or any other commissioner appointed to take accounts or make enquiries, shall be published at such times and in such manner as the Judge ordinarily taking motions on the Original side of the Court may from time to time determine.

2. The printed cause list for each day shall contain a list of the references liable to be heard on that day by the officers before whom such references are pending.
3. Such list of references shall be divided into two parts, the first of such parts to consist of references of an urgent nature or which can be quickly concluded and to be styled "list of urgent references," the second part to consist of all other references and to be styled list of "ordinary references."
4. Urgent references shall include the following :—
Accounts in mortgage suits.
Sales by the Registrar.
The settlement of proclamations, of conditions of sale, or of conveyances.
Inquiries under Section 267 of the Civil Procedure Code or under Section 90 of the Probate and Administration Act.
Inquiries as to what would be proper to be allowed for maintenance or marriage expenses.
Inquiries as to whether proposed terms of settlement would be for the benefit of a minor.
References as to the appointment of guardian and such other enquiries and references as may be determined by the Court or a Judge.
5. Any Judge sitting on the Original side may order any particular reference or enquiry to be taken as an urgent reference. Such order need not be made in Court but may be made upon a representation made by the Registrar or other officer or commissioner.
6. No reference shall be placed in the list of references for the day unless it be ripe for hearing.
7. The Registrar or other officer shall at the commencement of each daily sitting hear applications with regard to pending references and shall not hear any reference until such applications have been exhausted, but no such application shall be made or heard on any day after the hearing of references have been commenced.
8. The officer or commissioner shall on each day in the first place hear in order the urgent references on his list for the day, and shall then proceed to hear in order the ordinary references on his list for the day.
9. Each reference shall, unless otherwise ordered by a Judge, be taken in its turn, and it shall be continued *de die en diem* until it be concluded.
No references on the list of causes for the day shall (without leave of the Court or a Judge) be postponed or adjourned except under circumstances which would justify the postponement or adjournment of a cause. The consent of parties, or the convenience of counsel or attorney shall not of themselves be considered sufficient grounds for the postponement or adjournment of a reference or enquiry.
10. References not on the list of causes for the day can, at the discretion of the person to whom they have been referred, be postponed or adjourned, but subject to the control or orders of the Judge taking motions on the Original side.
11. Any Judge sitting on the Original side may by an order in Court or in chambers postpone or adjourn any reference pending before himself or before any officer or commissioner.
12. When in the opinion of the Judge taking motions on the Original side it is necessary that some or all of the references pending before any officer of the Court or commissioner should be heard by the Court itself or by some other officer or commissioner, such Judge may recall such references into Court and any time make such order as may be necessary for the purpose aforesaid, or if the parties should consent to any such change he may make such order without recalling the reference into Court.
13. These rules are to be read with, and to form part of, the general rules of the Original side.
14. These rules shall come into operation on and from the 1st day of March, 1888.

W. COMER PETHERAM.

H. T. PRINSEP.

A. WILSON.

L. R. TOTTENHAM.

JOHN F. NORRIS.

J. PIGOT.

JAMES O'KINEALY.

W. MACPHERSON.

E. J. TREVELYAN.

CHUNDER MADHUB GHOSE.

H. BEVERLEY.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Calcutta, the 24th January, 1888.

No. 2.—Second Grade Assistant Surgeon Apurva Krishna Chowdhuri is granted privilege leave for one month and fifteen days from 28th January, 1888, or such date as he may be relieved of his duties, under Section 138, Chapter X, of the Civil Leave Code.

B. SIMPSON, M.D.,

Surgeon-General with the Govt. of India.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th January, 1888.

PARTICULARS.	4 PER CENT. LOANS						4½ PER CENT. LOANS			TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	Total.	TRANSFER LOAN OF 1879, SEVEN SHILLINGS PER CENT. PORTION.	5 PER CENT. LOAN OF 1866-57.	GRAND TOTAL.
	3½ PER CENT. TRANSFER LOAN OF 1853-54.	Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced a per cent Loan of 1879.	Total.	Of 1870.	Of 1878.				
Balance of 31st December, 1887	54,100	13,38,666	26,58,100	2,33,50,000	89,18,800	2,60,01,700	2,17,31,000	8,39,98,266	42,57,000	69,56,800	11,21,55,900	1,33,800	32,200	19,63,84,266
<i>Add—</i>														
Amount enfaced at Madras between 1st and 15th January, 1888	...	...	...	...	...	...	...	...	...	...	25,000	...	...	25,000
Amount enfaced at Bombay between 1st and 15th January, 1888	...	...	...	2,60,500	...	4,03,000	...	6,63,500	...	1,53,000	3,37,500	...	...	10,01,000
Amount enfaced at Calcutta between 1st and 15th January, 1888	...	...	...	1,39,500	3,000	11,48,200	22,000	13,12,700	...	71,000	4,83,500	...	...	17,96,200
<i>Deduct—</i>														
Amount written off in the London Registers	...	...	1,500	1,86,800	8,000	3,21,900	1,13,000	6,31,200	...	2,500	8,000	...	...	6,39,200
Balance on 15th January, 1888	54,100	13,38,666	26,58,100	2,37,50,000	89,21,800	2,75,52,900	2,17,53,000	8,59,74,466	42,57,000	71,80,800	11,30,11,900	1,33,800	32,200	19,99,06,466
	54,100	13,38,666	26,56,600	2,35,63,200	89,13,800	2,72,31,000	2,16,40,000	8,53,43,266	42,57,000	71,78,300	11,30,03,900	1,33,800	32,200	19,85,67,266

NOTE.—From 9th June, 1887, to 15th Nov., 1887, enfaced from India 5,519 lakhs, re-transferred from London 4,981 lakhs.

" 16th Nov., 1887, to 30th "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
" 1st Dec. " to 15th Dec. "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
" 16th " " to 31st "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
" 1st Jan., 1888, to 15th Jan., 1888	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
	5,635 lakhs.	5,009 "	625 lakhs											
Balance against India	5,635 lakhs.	5,009 "	625 lakhs											

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 17th January, 1888.

W. D. CRUICKSHANK,
Secretary and Treasurer.

No. —Account of Revenue and Expenditure of the Government of India for the first

N.B.—Amounts are converted into sterling at Rs 10 to the pound

	REVENUE.	Estimates, 1887-88.	April 1886 to Sep. 1886.	April 1887 to Sep. 1887.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		£	£	£	£	£
I	Land Revenue*	23,514,100	8,674,500	8,423,700	...	250,800
II	Opium	8,893,300	4,895,600	4,274,000	...	621,600
III	Salt	6,604,600	3,174,600	3,186,900	12,300	...
IV	Stamps	3,716,200	1,950,200	1,923,900	...	26,300
V	Excise	4,225,400	2,167,900	2,198,900	31,000	...
VI	Provincial Rates	2,957,500	1,218,100	1,196,200	...	21,900
VII	Customs	1,232,700	516,800	568,600	51,800	...
VIII	Assessed Taxes	1,406,000	674,800	766,100	91,300	...
IX	Forest	1,130,700	393,600	399,800	6,200	...
X	Registration	302,700	163,100	163,200	100	...
XI	Tributes from Native States	722,000	194,300	190,500	...	3,800
XII	Interest	672,800	345,900	391,300	45,400	...
XIII	Post Office	1,216,300	584,000	597,600	13,600	...
XIV	Telegraph	629,000	293,400	350,500	57,100	...
XV	Mint	170,400	52,200	62,500	10,300	...
XVI	Law and Justice { Courts of Law	297,900	262,000	{ 160,600	...	12,400
	{ Jails	293,500				
XVII	Police	323,900	169,200	155,400	...	13,800
XXVIII	Marine	173,300	66,700	79,300	12,600	...
XIX	Education	198,700	93,100	103,700	10,600	...
XX	Medical	53,500	22,800	20,700	...	2,100
XXI	Scientific and other Minor Departments	79,700	38,400	29,300	...	9,100
XXII	Receipts in aid of Superannuation, &c.	260,200	99,200	91,800	...	7,400
XXIII	Stationery and Printing	97,200	31,100	33,600	2,500	...
XXIV	Exchange	365,400	...	...	...	...
XXV	Miscellaneous	318,600	150,500	122,700	...	27,800
		59,855,600	26,232,000	25,579,800	...	652,200
XXVI	State Railways (Gross Earnings)	11,318,500	5,272,500	4,892,200	...	380,300
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,515,000	2,139,600	2,099,600	...	40,000
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	58,700	...	34,600	34,600	...
XXIX	Irrigation Major Works: Direct Receipts	959,200	465,200	429,700	...	35,500
XXX	Irrigation Minor Works and Navigation	152,300	67,400	66,000	...	1,400
XXXI	Military Works	36,400	13,100	15,700	2,600	...
XXXII	Civil Works	472,000	208,300	205,200	...	3,100
XXIII	Army: Effective	800,900	389,300	437,300	48,000	...
	„ Non-effective	49,100	18,900	21,600	2,700	...
		77,217,700	34,806,300	33,781,700	...	1,024,600
	England, including Army, Public Works, &c.	176,800	104,800	121,400	16,600	...
	Exchange added to Revenue	65,700	42,800	50,700	7,900	...
	GRAND TOTAL	77,460,200	34,953,900	33,953,800	...	1,000,100

* Includes Land Revenue due to Irrigation, which cannot be separated in the Monthly Accounts.

six months of the year 1887-88, as compared with the corresponding period of 1886-87.

sterling omitting all amounts below hundreds of pounds.

	EXPENDITURE.	Estimates, 1887-88.	April 1886 to Sept. 1886.	April 1887 to Sept. 1887.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		£	£	£	£	£
1	Refunds and Drawbacks	202,200	100,200	107,300	...	1,900
2	Assignments and Compensations	1,367,600	373,000	410,600	36,700	...
3	Land Revenue	3,667,800	1,626,600	1,630,600	4,000	...
4	Opium (including Cost of Production)	2,504,000	2,433,100	2,110,000	...	322,500
5	Salt (do. do.)	469,000	270,400	239,400	...	31,000
6	Stamps	85,000	44,500	43,200	...	1,300
7	Excise	118,600	44,400	48,700	4,300	...
8	Provincial Rates	47,200	23,200	20,200	6,000	...
9	Customs	135,100	67,800	66,200	...	1,600
10	Assessed Taxes	33,600	26,300	15,400	...	10,900
11	Forest	735,000	288,800	299,700	10,900	...
12	Registration	186,600	97,700	97,700	...	...
13	Interest on Ordinary Debt*	4,003,700	1,862,500	1,880,100	17,600	...
14	Do. on other Obligations	386,400	51,500	52,000	500	...
15	Post Office	1,212,500	598,500	604,300	5,800	...
16	Telegraph	623,400	258,400	277,200	18,800	...
17	Mint	79,000	30,200	45,400	9,200	...
18	General Administration	1,372,000	670,400	659,500	...	10,900
19	Law and Justice { Courts of Law	2,606,800	1,707,500	{ 1,307,500	...	41,900
	{ Jails	815,600				
20	Police	3,715,300	1,495,500	1,710,800	221,300	...
21	Marine (including River Navigation)	416,500	221,900	200,700	...	12,200
22	Education	1,318,100	500,000	550,100	...	48,900
23	Ecclesiastical	171,500	77,000	78,500	900	...
24	Medical	793,000	301,200	353,500	...	7,700
25	Political	593,200	352,500	244,100	...	108,400
26	Scientific and other Minor Departments	423,700	244,800	228,400	...	16,400
27	Territorial and Political Pensions	638,200	332,700	313,700	...	19,000
28	Civil Furlough and Absentee Allowances	5,400	400	1,800	1,400	...
29	Superannuation Allowances and Pensions	713,000	344,000	348,500	3,600	...
30	Stationery and Printing	442,700	216,300	206,300	...	10,000
31	Exchange . . . . .	...	...	...	...	...
32	Miscellaneous	327,200	152,500	136,600	...	15,900
33	Famine Relief	2,000	700	300	...	400
34	Construction of Protective Railways . . . . .	...	...	...	...	...
35	Do. do. Irrigation Works	92,500	40,200	36,700	...	3,500
36	Reduction of Debt . . . . .	...	...	...	...	...
		30,392,400	15,031,100	14,707,700	...	323,400
37	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	75,000	94,400	61,900	...	32,500
38	State Railways: (Working Expenses)	5,831,300	2,688,000	2,603,700	...	84,300
	Interest on Capital deposited by Companies	400	...	...	...	...
39	Guaranteed Companies: (Surplus Profits, Land and Supervision)	573,000	84,100	127,100	43,000	...
	Interest	29,400	5,000	20,100	14,500	...
40	Subsidized Companies: Land, &c.	60,000	18,700	28,300	9,000	...
41	Miscellaneous Railway Expenditure	73,600	57,100	31,200	...	25,900
42	Irrigation Major Works: Working Expenses	645,900	295,800	310,400	14,600	...
43	Irrigation Minor Works and Navigation	770,200	303,800	364,100	60,300	...
44	Military Works	1,298,100	392,100	620,200	228,100	...
45	Civil Works	4,134,400	1,509,800	1,641,600	131,800	...
46	Army: Effective	13,143,700	6,301,400	6,947,300	645,900	...
	Non-effective	866,300	414,400	418,100	3,700	...
		57,893,700	27,196,300	27,881,700	685,400	...
	England, including Army, Public Works, Guaranteed Interest, &c.	14,808,900	6,801,200	7,868,800	1,067,600	...
	Exchange charged as Expenditure	5,500,500	2,780,100	3,284,000	503,900	...
		78,203,100	36,777,600	39,034,500	2,256,900	...
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
47	State Railways	2,939,200	1,821,200	—377,700	...	2,198,900
48	Irrigation Works	700,000	216,700	248,000	31,300	...
49	Special Defence Works	383,700	45,200	148,800	103,600	...
	In England—					
47	State Railways	1,355,000	849,600	503,600	...	346,000
48	Irrigation Works . . . . .	...	600	3,700	3,100	...
49	Special Defence Works	66,300	2,100	10,400	8,300	...
50	Capital charge involved in Redemption of Liabilities . . . . .	...	4,914,500	...	...	4,914,500
	Exchange on Expenditure not charged to Revenue	24,600	348,400	216,100	...	132,300
		5,468,800	8,198,300	752,900	...	7,445,400
	GRAND TOTAL	83,671,900	44,975,900	39,787,400	...	5,188,500

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists (Home Department Resolution No. 46—1668-82, dated 9th October, 1884).

Register Number.	DESCRIPTION.	Metal.	Value of each coin.			Number of coins available for sale.	REMARKS.
			R	a.	p.		
67	Found in the Tipperah District. Emperor Shah Allam	Silver .	1	0	0	85	These coins will be available for sale up to and not later than the 1st Feb., 1888.
69	Found in the Hooghly District. Shah Allam Rupees	Do. .	1	0	0	2	
75	Found in the Maldah District. Alamgir Zani	Do. .	1	1	0	38	
76	Shah Allam	Do. .	1	1	0	233	Do. do. 17th Feb., 1888.
78	Found in the Saugor District. Emperor Shah Jehan	Do. .	1	2	0	1	Do. do. 15th May, 1888.
79	Found in the Mozaffarpur District. Emperor Shah Jehan	Do. .	1	8	0	16	Do. do. 11th Oct., 1888.
80	Emperor Aurangzib	Do. .	1	8	0	32	
82	Emperor Farukhsir	Do. .	1	8	0	8	
84	Found in the Gujrat District. Aurangzib, Type I.	Do. .	1	0	0	8	Do. do. 12th Dec., 1888.
85	Muhammad Shah	Do. .	1	0	0	3	
87&88	Found in the Sialkot District. Old Hindu punched coins . .	Do. .	0	5	0	102	

R. V. RIDDELL, Lieut.-Colonel, R.E.,
Master of the Mint.

CALCUTTA MINT,
The 26th January, 1888.

Statement of the Affairs of the Bank of Bengal for the week ending 16th January, 1888.

LIABILITIES.			ASSETS.		
R	a.	p.	R	a.	p.
Capital paid-up	2,00,00,000	0 0	Government Securities	63,81,492	4 0
Reserve Fund	50,52,759	15 0	Other authorized Investments . .	61,79,062	0 0
Public Deposits at Head Office . 96,74,982	11 4	1,90,42,586	Loans on Government and other authorized Securities	91,88,042	10 9
Public Deposits at Branches . 03,67,603	10 7		Accounts of Credit on Government and other authorized Securities .	73,38,234	10 5
Other Deposits at Head Office and Branches	3,88,89,868	14 2	Bills discounted and purchased .	2,36,08,570	9 4
Bank Post Bills, &c.	7,00,231	0 0	Balances with other Banks . . .	9,51,559	15 6
Sundries	14,78,905	15 9	Bullion	371	0 6
			Dead Stock	11,07,645	10 5
			Stamps	14,059	2 0
			Sundries	13,37,142	1 0
				5,61,06,179	15 11
			Cash and Currency Notes at Head Office . 97,74,877	15 4	2,90,58,172
			Cash and Currency Notes at Branches . 1,92,83,294	3 7	
					2 11
RUPEES . 8,51,64,352	2 10		RUPEES . 8,51,64,352	2 10	

BANK OF BENGAL,
Calcutta, 20th January, 1888.

R. L. BISS,
Chief Accountant.
Rate for Demand Loans 5 per cent.
Percentage 48·3.

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

Statement of the Affairs of the Bank of Bengal for the Week ending 24th January, 1888.

LIABILITIES.				ASSETS.			
	R	a.	p.		R	a.	p.
Capital paid-up	2,00,00,000	0	0	Government Securities	61,64,003	4	0
Reserve Fund	50,52,759	15	0	Other authorised Investments	61,73,382	0	0
Public Deposits at Head Office	96,06,663	10	8	Loans on Government and other authorised Securities	93,32,126	5	9
Public Deposits at Branches	1,00,17,324	5	7	Accounts of Credit on Government and other authorised Securities	72,04,571	14	1
Other Deposits at Head Office and Branches	3,74,63,091	10	0	Bills discounted and purchased	2,42,07,379	10	6
Bank Post Bills, &c.	3,68,522	4	7	Balances with other Banks	10,72,001	2	1
Sundries	14,46,117	15	4	Bullion	651	0	6
				Dead Stock	11,09,970	18	2
				Stamps	13,581	9	0
				Sundries	12,88,035	7	7
					5,65,66,692	15	8
				Cash and Currency Notes at Head Office	1,03,26,439	11	1
				Cash and Currency Notes at Branches	1,70,61,347	2	5
					2,73,87,786	13	6
RUPERS	8,39,54,479	13	2	RUPERS	8,39,54,479	13	2

BANK OF BENGL,
Calcutta, the 26th January, 1888.

R. L. BISS,
Chief Accountant,
Rate for Demand Loans 6 per cent.
Percentage 46'4.

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

Statement of Silver Balance in the Calcutta Mint for the week ending 25th January, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 17th January, 1888	9,67,790	
Value of Government silver in the Mint on the same date	14,76,853	24,44,643
ADD— Silver received by the Mint during the week on account of the Currency Department Ditto ditto Government	2,84,674 96,250	3,80,924
DEDUCT— New coin paid to Reserve Treasury during the week Petty items issued for miscellaneous purposes	6,00,000 ...	28,25,567 6,00,000
Balance on the evening of the 25th January, 1888		22,25,567
The Balance comprises— Silver held on account of the Currency Department Ditto ditto Government	8,20,765 14,04,802	22,25,567
There is in addition awaiting assay— Bullion belonging to Private Individuals Ditto ditto Government	18,534 ...	18,534

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 26th January, 1888.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and

payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
37	E 26—94073	100	Babu Sosi Bhosan Mukerji, 70, Sakaritolah Lane, Calcutta.
	" —94074	100	
	E 28—02780*	500	
38	E 25—10598	50	Amri Bhatya, son of Ganesh Das Bhatya, care of Amir Chand and Shanker Das Bhatya, Sahai, Pind Dadun Khan, District Jhelum.
39	E 25—54084†	50	Ram Dhun Das, Pak Patan, Zila Montgomery.

* Belonging to Agency No. 5, Peshawar.

† Belonging to Agency No. 1, Rawalpindi.

J. A. ROBERTSON,
for Deputy Commissioner of Currency.

LAHORE,
The 19th January, 1888.

Rangoon Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
		R	
W10	Q 5—16465	50	Deputy Postmaster General, Burma, Rangoon.

W. D. COWLEY,
Asst. Comptroller, Paper Currency.

RANGOON,
The 26th January, 1888.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 23rd January, 1888.

No. 658.—Mr. E. J. Martin, Assistant Surveyor, 1st grade, is granted privilege leave for three months, under Chapter X, Section 138, of the Civil Leave Code, with effect from 7th instant.

The 25th January, 1888.

No. 659.—Lieutenant-Colonel S. H. Cowan, S.C., Officiating Deputy Superintendent, 3rd grade, is granted privilege leave for three months, under Chapter V, Sections 71 to 74 of the Civil Leave Code, with effect from 4th February, 1888, or such subsequent date as he may avail himself thereof.

The 27th January, 1888.

No. 660.—Major J. R. McCullagh, R.E., Deputy Superintendent, 3rd grade, having returned to duty from furlough on the afternoon of the 24th January, 1888, the following reversions are made, with effect from the same date:—

Mr. G. H. Cooke, Officiating Deputy Superintendent, 3rd grade, to revert to his substantive appointment of Deputy Superintendent, 4th grade.

Lieutenant G. B. Hodgson, S.C., Officiating Deputy Superintendent, 4th grade, to revert to his substantive appointment of Assistant Superintendent, 1st grade.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 20th January, 1888.

No. 144.—Dr. J. E. Baker, Medical Superintendent, has been granted by the Director, Persian Telegraph, furlough for two years, under Section 50, and subsidiary leave, not exceeding five days, under Section 64(a) of the Civil Leave Code, with effect from 15th September, 1887, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

No. 145.—Mr. F. T. B. Daniell, Superintendent (Supernumerary), has been granted by the Director, Persian Telegraph, furlough for two years, under Section 50, and subsidiary leave, not exceeding nine days, under Section 64(a) of the Civil Leave Code, with effect from 20th November, 1887, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

J. GRIERSON, *Colonel,*
Examiner of Telegraph Accounts.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 19th January, 1888.

No. 154 G.—It is hereby notified that Surgeon J. Crofts, M.D., resumed charge of his duties as Medical Officer, Kotah and Jhalrapatan, from Surgeon R. Shore, M.D., on the forenoon of the 3rd January, 1888.

By order,
E. A. FRASER, *Major,*
First Asst. Agent to the Govr.-Genl.
in Rajputana.

TO ENGINEERS, DISTRICT OFFICERS, AND OTHERS REQUIRING ASSISTANTS.

There are a few names of ex-Students out of employment on the Seebpur College list.

Apply to the Principal, stating requirements and terms offered, including travelling and joining allowance.

NOTICE.

Owing to reduction of Establishment there are thirteen Elephants male and female for sale at the Transport Depôt, Mhow (Central India).

The Elephants are properly trained and some of them have been used for several years for sporting purposes.

They are also trained to harness.

For further particulars apply to Executive Commissariat Officer, Transport, Mhow (Central India).

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on 25th January, 1888.

Atterbury, B. D.	Cazalus, L. F.	Triven, G. R.
Baldock, C. G.	D. A. C. & Co.	Watson, J. K. & Co.
Baxter, Miss E.	Donovan, Capt. C.	
Beanvisagl, M. M.	Francis, A. M.	
Bretinel, Vicomte	Frewen, M.	
D. E.	Payne, W.	

Letters marked "Care of Post Office."

A. W.	Fry, H. W.	Newman, Mrs.
Alexander, C.	G. M. G.	Noble, J. D'Oyly.
Bartholomew, R.	Gascond, S.	"Okeyo."
Barton, Captain F.	Gaskell, Esq.	Orsolle, E.
Bates, E.	Geale, G. R.	Paraf, E.
Beesley, George.	Giles, F.	Parkin, Mrs. H.
Biddlecombe, F. C.	Godfrey, Jack.	Peddie, John.
Blair, A.	Grenon, Miss A.	Penn, Mrs. G.
Bleck, Mrs.	Greenfield, W.	Phillippe, H. S.
Blomfield, F. C.	Greenless, A.	Phillips, C. L.
Bohminger, Herr.	Greenway, Miss A.	Poussie, Mon.
Bolton, G. A.	Girling, Mrs.	Puddephatt, Mrs. W.
Boodrie, J. O.	"Gusture."	F.
Bottomley, C. D.	H. M.	Pyle, Mrs.
Braham, Mrs. A. M.	Hall, D.	Ramsden, E. W.
Brutley, C. W.	Hamilton, G. H.	Rhoades, A. H.
Bryan, R.	Henderson, Mrs.	Robinson, J. S.
Burton, A. H.	Hilton, E. H.	Rosario, G. B.
Butler, Mrs. T. P.	Hodgetts, W. G.	Rustomjee, C. H. J.
Caldicot, Dr. T.	Hogg, A. M.	Sander, Angela.
Carpenter, Mrs. W.	House, F. W.	Sandison, T. W.
G.	Hughes, G.	Scales, W. H.
Cavanagh, J.	Jacob, S.	Sevenoaks, Leon M.
Cecil, Evelyn.	Jackson, A. W.	Silvo, F.
Cecil, Lord E.	Jellicoe, J. T.	Simpson, A. B.
Charlesworth, B. A.	Johnson, R.	Smit, Robert.
Chiodette, A.	Jones, E. E.	Smith, J. M.
Clarke, R.	Judge, Capt. F. C.	Southerton, F. W.
"Commodore."	Keisler, Dr. F. L.	Stevenson, Capt. G.
Conway, J. A.	L. M. G.	J.
Craddock, Mrs. J.	Lamorchand, J. R.	Stone, S.
D'Cruz, J. M.	Langley, Mrs. C.	Storey, H.
Daly, M.	Latham, Mrs. Z. Z.	Storkey, H.
Demomet, F.	Lawcock, David.	Sultana, Mrs. C. J.
Dickinson, A. E.	Leavitt, Mrs. Mary C.	Sutton, H. T.
Duncombe, P. H.	Leonard, Major G.	Tanner, Mrs. E. M.
Disbriulli, L.	Lester, J. H.	Taylor, Charles.
Dremer, Moses.	Lucien, Mon. L.	"Temple."
E. M. R.	Macphie, Alex.	Thompson, E.
Earl, T. S.	Marshall, Mrs. E. A.	Timms, Miss L.
Evans, G.	Martin, R.	Tiny, Miss.
"Felix."	Massey, E. S.	Tutnell, W. F.
Field, H. E.	Mathersill, H. J.	W. M.
Fletcher, S. J. B.	McMurtrie, A.	Walker, T. B.
Foster, F. W.	Merrett, A.	Wheatley, Col. M. J.
Foster, G. R. C.	"Mia cara."	Williams, George.
Francis, A. M.	Mitchell, Thos.	Wood, H. deR. P.
Fraser, Mrs. L.	Naylor, C. G. R.	Woolfield, E.
Fraser, W. A.	Nelson, Henry.	

Registered Letters.

Hartz, S.	Nucci, Oreste.	Stephens, T. H.
Monnier, A. C.	Ralph & Co.	Webb, Geo.
Nelson, Harry.		

Unclaimed Letters held in the Barrackpore Post Office
on the 23rd January, 1888.

Desvoeux, H. J.	Leslie, Mrs. B.	Martin, Mrs.
Hutchison, W.	McClene, Miss.	Florence.
		Whitty, J. J.

E. HUTTON,

Presidency Postmaster, Calcutta.

The 28th January, 1888.
SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888. 31st Jan.	Per P. & O. Str. from Bombay
Ditto (Book Post and Pattern Packets).	30th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China and Japan.	31st "	Ditto.
Australia, New Zealand and Tasmania.	31st "	Ditto.
Madras and Colombo . . .	4th Feb.	Per P. & O. Steamer <i>Rohilla</i> .
Straits and Hong-Kong . . .	4th "	Per Steamer <i>Taisang</i> .
Rangoon and Moulmein . . .	1st "	Per Steamer <i>Malda</i> .
Akyab, Kyaukpyu, Sandoway and Rangoon.	1st "	Per Steamer <i>Coconada</i> .
Rangoon and Moulmein . . .	3rd "	Per Steamer <i>Chilka</i> .

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters will be received up to 9 P.M.

E. HUTTON,

Presidency Postmaster, Calcutta.

GOVERNMENT CINCHONA
FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the under-noted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

یہ درہ کوئینائین کا خوب قائم مقام ہی اور کلکتہ کے برٹانک کارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے ہوا ایک ملازم سرکاری واسطے سرکاری کام اور خیرات کے اور سوائے اونکے چھ کوئی ایک مشہد بیس پونڈ خرید لینے سے بقیہ نقد حسب نرخ ذیل خرید کرسکتے ہیں یعنی نرخ چار اونس کے تین کا چار روپیہ آٹھ آنہ؛ آٹھ اونس کے تین کا آٹھ روپیہ آٹھ آنہ؛ ایک پونڈ کے تین کا سولہ روپیہ آٹھ آنہ

اور عوام الناس برٹانک کارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے بقیہ نقد حسب نرخ ذیل خرید کرسکتے ہیں یعنی نرخ چار اونس تین کا پانچ روپیہ آٹھ آنہ؛ آٹھ اونس کے تین کا دس روپیہ آٹھ آنہ؛ ایک پونڈ کے تین کا بیس روپیہ

یہ درہ کلکتہ کے بڑے بڑے دلائی اور دیسی ہوا خانوں میں بکٹی ہی ماسوائے قیمت مذکورہ بالا کے محصول ذاک چار اور آٹھ اونس کے تین کا آٹھ آنہ؛ اور ایک پونڈ کے تین کا بارہ آنہ

METEOROLOGICAL PUBLICATIONS
FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below:—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.
Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8.
Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. R8.

- Report on the Meteorology of India in 1882**, 4to, 152 pages text, 208 pages tables, 8 charts. Rs. 8.
- Report on the Meteorology of India in 1883**, 4to, 150 pages text, 305 pages tables, 9 charts. Rs. 8.
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CALCUTTA, SATURDAY, JANUARY 28, 1888.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fiftieth Annual General Meeting of Subscribers of the above Institution will be held in the Town Hall, on Saturday, the 28th January, 1888, at 3 P.M., to receive the report of the Directors and to consider such matters as may then be submitted.

By order of the Directors,

W. H. RYLAND,

Secretary.

CALCUTTA,
The 29th December, 1887.

PROMISSORY NOTES.

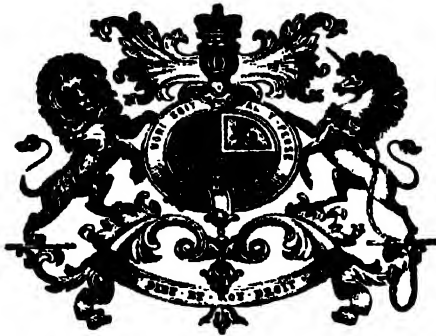
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The Government Promissory Notes, Nos. 090783,* for ₹3,000, 060874,† for ₹500, 060875,† for ₹500, 033952,* for ₹500, 033053,* for ₹500, and 033954,* for ₹500, of the 4 per cent. of 1865 and 1854-55, respectively, aggregating ₹5,500, originally standing in the names of Kedar Nath and Mooltan Chund, respectively, and last endorsed to Kedar Nath, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

* In the name of Kedar Nath.

† In the name of Mooltan Chund.

MAHABIR PRASAD,
Miyun Basar, Gorakhpur.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 28, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 27th January, 1888, and is hereby promulgated for general information :—

ACT NO. I OF 1888.

An Act to amend the Indian Stamp Act, 1879.

WHEREAS it is expedient to amend certain provisions of the Indian Stamp Act, 1879, relating to policies of insurance ; It is hereby enacted as follows :—

1. For clause (15) of section 3 of that Act the

Amendment of definition of "policy of insurance." following shall be substituted, namely :—

" (15) ' Policy of insurance ' means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event ;

" It includes a life-policy, and includes also any writing evidencing the renewal of, for the purpose of keeping in force, a policy of fire-insurance in respect of which, and of the previous renewal whereof (if any), there has not already been paid the stamp-duty which would have been chargeable if the policy had originally been granted for a longer term than six months."

2. For article 49 of the first schedule to that New article substituted for article 49 of Schedule I. Act the following shall be substituted, namely :—

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	
	If drawn singly.	If drawn in duplicate, for each part.
	Rs. A. P.	Rs. A. P.
(a) In the case of sea-insurance— When the amount Rs. insured does not exceed . . . 1,000 And for every further sum of Rs. 1,000 or part thereof in excess of . . . 1,000	0 4 0 0 4 0	0 2 0 0 2 0
(b) In the case of fire-insurance— i. In respect of an original policy for a month or any shorter term— When the amount Rs. insured does not exceed . . . 1,000 And for every further sum of Rs. 1,000 or part thereof in excess of . . . 1,000 ii. In respect of an original policy for more than one month but not more than three months— When the amount Rs. insured does not exceed . . . 1,000	Rs. A. P. 0 2 0 0 2 0 0 3 0	

49. POLICY OF INSURANCE

See Exemption, Schedule II [No. 14 (a)].

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.	
49. POLICY OF INSURANCE— <i>continued.</i>	And for every further sum of Rs. 1,000 or part thereof in excess of . 1,000	Rs. A. P. 0 3 0	
	iii. In respect of an original policy for more than three months but not more than six months— Rs. When the amount insured does not exceed . 1,000	0 4 0	
	And for every further sum of Rs. 1,000 or part thereof in excess of . 1,000	0 4 0	
	iv. In respect of an original policy for a longer term than six months— Rs. When the amount insured does not exceed . 1,000	0 6 0	
	And for every further sum of Rs. 1,000 or part thereof in excess of . 1,000	0 6 0	
	v. In respect of renewing, for the purpose of keeping in force, a policy which has been granted for six months or any shorter term and in respect of which, and of the previous renewal whereof (if any), there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months	<p>The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends; or</p> <p>the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy, and of the previous renewal thereof (if any);</p> <p>whichever is the smaller sum.</p>	
	(c) In the case of any other insurance— Rs. When the amount insured does not exceed . . . 1,000	If drawn singly.	If drawn in duplicate, for each part.
		Rs. A. P.	Rs. A. P.
		0 6 0	0 3 0
		0 6 0	0 3 0

S. HARVEY JAMES,

Secy. to the Government of India.

The following Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th January, 1888 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the

From Messrs. Begg, Dunlop & Co., dated 14th June, 1887 [Paper No. 1].
 From Registrar, High Court, Calcutta, No. 1470, dated 9th July, 1887 [Paper No. 2.]
 From Manager and Underwriter, Commercial Union Assurance Company, Limited, and Secretary, Alliance Assurance Company, No. 9889A., dated 24th June, 1887, and enclosure [Papers No. 3].
 From Agents and Secretaries, Universal Life Assurance Society, Calcutta, No. 11774, dated 6th July, 1887 [Paper No. 4].
 From Registrar, High Court, Calcutta, No. 1471, dated 9th July, 1887 [Paper No. 5].
 From Chief Commissioner, Ajmere-Merwára, No. 801—690, dated 12th July, 1887 [Paper No. 6].
 From Secretary for Berar to Resident, Hyderabad, No. 266G., dated 18th July, 1887 [Paper No. 7].
 From Messrs. Morgan & Co., Attorneys, High Court, Calcutta, No. 5251, dated 23rd July, 1887 [Paper No. 8].
 From Secretary to Chief Commissioner, Coorg, No. 1225—1107, dated 20th July, 1887 [Paper No. 9].
 From Secretary to Chief Commissioner, Burma, No. 634—22S.S., dated 26th July, 1887, and enclosure [Papers No. 10].
 From Chief Secretary to Government, Madras, No. 1611, dated 22nd July, 1887, and enclosures [Papers No. 11].
 From Officiating Under Secretary to Chief Commissioner, Central Provinces, No. 3848—216, dated 1st August, 1887, and enclosures [Papers No. 12].
 From Acting Under Secretary to Government, Bombay, No. 4477, dated 4th August, 1887, and enclosures [Papers No. 13].
 From Secretary to Government, Punjab, No. 842, dated 22nd August, 1887, and enclosures [Papers No. 14].
 Resolution by Government of India, Department of Finance and Commerce, No. 4546, dated 22nd August, 1887, and enclosures [Papers No. 15].
 Endorsement by Acting Chief Secretary to Government, Madras, No. 1861, dated 18th August, 1887, and enclosures [Papers No. 16].
 From Secretary to Government, North-Western Provinces and Oudh, No. 275—XIII-165, dated 17th September, 1887 [Paper No. 17].
 Endorsement by Acting Chief Secretary to Government, Madras, No. 2003, dated 2nd September, 1887, and enclosure [Papers No. 18].
 From Secretary to Government, Bengal, No. 3430, dated 8th September, 1887, and enclosures [Papers No. 19].

Indian Stamp Act, 1879, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

2. We have made it clear that the only renewals on which stamp-duty is to be paid are renewals of fire-policies in respect of which, and of any previous renewal whereof, there has not already been paid full stamp-duty at the highest rate chargeable

in respect of original policies of fire-insurance.

3. We have ascertained that it is sufficient to provide for fire-policies being drawn singly. We have proposed to amend article 49 of the schedule accordingly.

4. We have corrected a clerical error in the fourth sub-clause of clause (b) of the same article, and simplified the expression of the fifth sub-clause.

5. The Bill does not appear to us to stand in need of any other alteration.

6. We may observe that there is nothing in the Bill which will interfere with the practice, where it now obtains, of evidencing renewals of fire-policies from year to year by receipts only for premium paid. If full stamp-duty at the highest rate chargeable in respect of an original policy has once been paid, then the receipt evidencing the renewal will, if it acknowledges the payment of more than twenty rupees, be chargeable with stamp-duty of one anna only under Act I, 1879, Schedule I, article 52.

7. The publication ordered by the Council has been made as follows :—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	28th May, 1887.
Fort Saint George Gazette	21st June, 1887.
Bombay Government Gazette	2nd June, 1887.
Calcutta Gazette	8th June, 1887.
North-Western Provinces and Oudh Government Gazette	4th June, 1887.
Punjab Government Gazette	2nd June, 1887.
Central Provinces Gazette	11th June, 1887.
Burma Gazette	18th June, 1887.
Assam Gazette	18th June, 1887.
Coorg District Gazette	1st July, 1887.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Bombay	Maráthi	7th July, 1887.
	Gujaráthi	7th July, 1887.
	Kanarese	14th July, 1887.
Bengal	Bengali	26th July, 1887.
	Hindi	9th August, 1887.
	Uriya	23rd June, 1887.
North-Western Provinces and Oudh	Urdu	4th June, 1887.
Punjab	Urdu	14th July, 1887.
Central Provinces	Maráthi	13th, 20th and 27th July, 1887.

8. We do not think the Bill has been so altered as to require re-publication, and we recommend that it be passed as amended by us.

J. WESTLAND. •
ANDREW R. SCOBLE.
C. U. AITCHISON.
ROBERT STEEL.
DINSHA MANEKJI PETIT.

The 18th January, 1888.

S. HARVEY JAMES,
Secy. to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 28, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.

The Council met at Government House on Thursday, the 19th January, 1888.

PRESENT :

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.

His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.

His Excellency the Commander-in-Chief, Bart., R.A., V.C., G.C.B., G.C.I.E.

The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.

The Hon'ble A. R. Scoble, Q.C.

The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.

The Hon'ble Sir C. A. Elliott, K.C.S.I.

The Hon'ble J. Westland.

The Hon'ble Rana Sir Shankar Bakhsh Singh Bahadur, K.C.I.E.

The Hon'ble Syud Ameer Hossein, C.I.E.

The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.

The Hon'ble W. S. Whiteside.

The Hon'ble J. W. Quinton, C.S.I.

The Hon'ble R. Steel.

The Hon'ble Sir Dinshá Manekji Petit, Kt.

The Hon'ble F. M. Halliday.

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble MR. WESTLAND presented the Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879. He said :—

“ After the publication of the Bill we received a considerable number of criticisms and suggestions from the representatives of Insurance Companies as well as from other authorities. Substantially, no objection has been taken to the purpose to effect which the Bill was drawn; but the number of objections taken to what the Bill did not in any way propose to accomplish made it evident that it was desirable to modify its language so as to make its scope and intention more definite. It may be well then to explain that absolutely no modification is made in the law relating to any other subject than fire-insurance. The Bill modifies the definition of ‘policy of insurance’ by adding a clause which is strictly limited to fire-insurance; and although the amended schedule contains three parts, (a), (b) and (c), it is in (b) alone, which prescribes the duties on fire-insurance, that any modification of the existing law is made. The modification made in it is a reduction of duty, namely, that whereas under the law as it now stands a duty of six annas per Rs. 1,000 is taken on any policy of whatever duration, we now take less than six annas if the policy is for a period not longer than six months. If a short-term policy is renewed we levy duty upon the renewal until the total of six annas is made up, and when this total is made up, the taxation, as under the existing law, ceases.

“ A slight difficulty as to the manner in which the duty on renewals was to be taken is met by wording the definition so that the duty leviable in respect of the renewal need not be denoted upon the original policy, but may be, and oftenest no doubt will be, denoted upon the receipt given by the insurer for the renewal premium.

“ One or two of the Companies made suggestions for the reduction of the rate of duty generally. We no doubt levy in this country a higher rate of duty upon fire-insurance policies than is imposed by the law in force in England; but the present financial position is not such as to warrant our proposing any further relief beyond the reduction, to something like a proportionate rate, of the duty upon short-term policies; and the Bill has therefore been restricted to its original purpose.”

The Council adjourned to Friday, the 27th January, 1888.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM; }
The 23rd January, 1888. }

NOTE.—The Meeting fixed for the 20th January, 1888, was, by order of His Excellency the President, held on the 19th idem.



SUPPLEMENT TO
The Gazette of India.

No. 4.}

CALCUTTA, SATURDAY, JANUARY 28, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Telegraph.

**ADMINISTRATION REPORT OF THE INDIAN TELEGRAPH DEPARTMENT
FOR THE YEAR 1886-87.**

No. 17T., dated Fort William, January 20th, 1888.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Director General of Telegraphs, No. 469 T., dated 14th December, and its enclosure, the Administration Report of the Indian Telegraph Department for the year 1886-87.

RESOLUTION.—The entire expenditure of the Indian Telegraph Department, whether it be on account of Capital for the original construction, or for charges for the maintenance and working of telegraph lines, is treated in the Imperial accounts as a charge against the General Revenues of India. The difference between the annual gross expenditure of the Department and the Revenue collected has averaged, during the three years previous to the one under review, a sum of more than nineteen lakhs of rupees. During 1886-87, however, this net charge, which represents the drain of the Telegraph Department on the General Revenues, was a little more than two-and-a-half lakhs. This large decrease was due partly to a somewhat smaller Capital Expenditure in the original construction of new works, but in a much greater extent to an increase in the revenue collected.

2. For purely administrative purposes separate Capital and Revenue Accounts are kept of the operations of the Department; but the cost of experimental lines, abandoned lines, and of outlay not incurred upon the

lines and offices now working is excluded from the Capital Account, as here stated. These exhibit the following results: The Capital Expenditure on the existing telegraph system at the end of the year was Rs. 4,04,28,033; the net revenue of the year was Rs. 18,54,590, giving a profit of 4.58 per cent. on the Capital; the Capital Expenditure of 1886-87 was Rs. 21,11,273, which was less by about 8½ lakhs than the average of the previous three years. This expenditure resulted in an increase of 2,524 miles of line, 5,410 miles of wires, and 9 miles of cables to the telegraph system of India, of which a considerable portion was in Upper Burma.

3. The working expenses of the year aggregated Rs. 41,21,873, or nearly five lakhs in excess of the average of the previous three years. The increase is almost entirely due to the maintenance and working of the new lines in Burma. The working expenses, gauged by mile of wire of the entire system, shew a slight increase over those of the previous year, but are less than the average of the three previous ones.

4. The gross revenue of the year was Rs. 59,76,468; it is the largest revenue ever collected in the Department, and exceeds the average of the previous three years by nearly 13½ lakhs of rupees. The net revenue was Rs. 18,54,590, which, in spite of the large increase in working expenses, is also the largest recorded, and exceeds the corresponding average by nearly 8½ lakhs.

5. A general review of the financial results of the year, then, as compared with those immediately preceding it, shews a decreasing expenditure on Capital, a very marked increase in gross revenue, a moderate increase in working expenses, and a large rise in net revenue. These results, regarded from the point of view of telegraphic administration, are sound and satisfactory, as indicating the well-organised power which lies in the Telegraph Department to cope with the increase in work which is represented by the large increase in the gross receipts; but, in order that a sound judgment may be formed as to how far these seemingly favourable results can be accepted as a gauge of the true progress made in establishing a remunerative undertaking, it is necessary to analyse more closely the nature of the revenue on which these results depend.

6. The main source of revenue is the State and Private telegrams: in 1886-87 these taken together increased in number by nearly half a million and in value by some 12½ lakhs of rupees, over the average of the previous three years; but more than 9 lakhs of this increase in value was due to State messages, which, in the year under review, paid a gross revenue of nearly 17 lakhs of rupees to the Telegraph Department, a sum which represents more than one-third of the entire revenue from the two classes combined. To a large extent, then, the favourable results of the year were due to the messages despatched by Government officials, which is a source of revenue that is to a certain extent spurious, and which is liable to great fluctuations according to local and political circumstances, the revenue from Government messages in 1886-87 being more than three times that in 1883-84.

7. The private traffic, which is the main support of telegraph revenue, shews a steady increase, which, however, is not commensurate with the great increase in facilities for communication. The total private traffic carried on inland wires during the last five years is shewn in the following statement:—

YEAR.	Number of private inland messages.	Value of private inland messages.	Number of Signal Offices.	PRIVATE INLAND MESSAGES FOR EACH OFFICE, AVERAGE.	
				Number.	Value.
		Rs.			Rs.
1882-83	1,103,488	12,93,928	324	3,406	3,993
1883-84	1,236,140	14,20,505	347	3,562	4,093
1884-85	1,364,814	15,02,860	521	2,619	2,884
1885-86	1,527,990	16,38,165	684	2,410	2,583
1886-87	1,683,758	18,17,798	699	2,408	2,600

These figures shew that the increase in private messages has not kept pace with the increase in signal offices open for traffic.

8. The foreign traffic, including both State and Private messages, shewed a slight increase, both as regards number and value of messages, over the average of the last three years; but the State foreign messages show a considerable decrease as compared with those of the year immediately preceding the one under review. They are subject, like the inland State messages, to fluctuations due to temporary and political causes: the private traffic, on the other hand, is slowly and steadily increasing.

9. The speed of transmission of messages was maintained at about the average rate during the year, except on the Calcutta-Bombay and Calcutta-Madras and Calcutta-Rangoon lines: on all these the speed deteriorated, in the case of the two first lines to a small extent only. On the Calcutta-Rangoon line the average speed was 3 hours 17 minutes as compared with 1 hour 22 minutes of the previous year. The cause of this falling off is due chiefly to the great increase of traffic on this route on account of the operations in Burma, partly to cyclones which did much damage to the line, and partly to frequent failures of the Madras-Penang Cable, which threw all the China and Australia traffic on to this already overcrowded route.

10. The messages sent as Press telegrams shewed a slight increase in number but decrease in value as compared with the previous year: the gross revenue derived from this class of traffic was Rs. 68,159, of which Rs. 10,992 was for foreign messages.

11. The system of combined post and telegraph offices continues to make steady progress: thirty-five new combined offices were opened, four closed, and one transferred to Telegraph Departmental Agency during the year. There were 326 such offices open at the end of the year, connected to the trunk lines by 4,285 miles of wires. Messages aggregating more than $5\frac{1}{2}$ lakhs of rupees in value were dealt with at these offices: the statistics show that a large proportion of this traffic is due to messages despatched by the native community, and that one of the chief objects of these offices has been already gained; for it is only through the development of this class of traffic that the revenue of the Telegraph Department can be ultimately secured on a permanent and healthy basis.

12. The number of undelivered messages shews a slight increase over the figures of the preceding year: the percentage was 0·38 of the entire number of messages sent. Insufficient and incorrect addresses were the chief causes of non-delivery.

13. Considerable simplification was made in the rules for Telegraphic Money Orders with effect from the 1st January 1887. The result was encouraging, 7,138 telegraphic advices of remittance having been sent during the first quarter of the year 1887 as compared with 2,883 in the same period of the previous year.

14. The business of Telephone Companies in India shewed a slight increase during the year, while the work done by the Telegraph Department itself in connection with telephone exchanges shewed an actual decrease: there appears to be no prospect of any early extension of this method of communication which will be at all commensurate with that which has taken place in other countries.

15. The system of quadruplex working was first introduced into India in January 1887 on the Madras-Bombay line. It has been found that some modification in details on the system employed in England are necessary in order to ensure complete success under the different conditions which obtain in India. More use will be made of hard drawn copper wire in place of iron wire in future, experiments having proved its great superiority.

16. The permanent and temporary lines of telegraph in Upper Burma were extended with considerable difficulty in many directions: numerous field lines were constructed for military purposes in connection with the above; 540 miles of

posts carrying upwards of 900 miles of wire were erected; and forty-five new offices were opened for traffic. The excellent service rendered by all classes of the Telegraph Establishment in connection with their difficult and dangerous duties in this province is again acknowledged by the Government of India. Specific notice has already been taken of the particular services of individual officers in Public Works Department Notification, No. 164 of 24th June 1886, and in Military Department Notification, No. 434 of 16th June 1887.

17. The great services rendered by Sir A. Leppoc Cappel in the direction and administration of the Telegraph Department were acknowledged by the Government when the decoration of Knight Commander of the Indian Empire was conferred upon him on the occasion of the celebration of Her Majesty's Jubilee in February 1887.

18. The attention of the Director General is drawn to the yearly increasing delay in the submission of the Administration Report of the Telegraph Department with a view to its earlier despatch in future years.

ORDER.—Ordered, that a copy of this Resolution, and of the Report, be

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Beluchistan.

forwarded to the Secretary of State and to the Local Governments and Administrations noted on the margin, and to the Government

of Ceylon and the Commissioner in Sind.

Also to the Foreign Department for communication to the Residents at Mysore and Coorg.

Also that a copy of this Resolution be forwarded to the Director General of Telegraphs for information.

Also that a copy of this Resolution and of the Report and Appendices A, B, and F be forwarded to the Home Department of the Government of India for information, and be published in the *Gazette of India*.

R. C. B. PEMBERTON, *Colonel, R.E.*,

Secretary to the Govt. of India.

ADMINISTRATION REPORT

OF THE

INDIAN TELEGRAPH DEPARTMENT

FOR

1886-87.

I.—GENERAL REVIEW.

The transactions of the year show, in all relations, large and satisfactory advances over the previous year.

2. Message Traffic.—2,516,826 paid telegrams were despatched, against 2,289,938 in 1885-86, an increase of 226,888, of which 155,768, or nearly 70 per cent., were Inland Private telegrams. Although satisfactory as an indication of the growing appreciation by the public of the enlarged facilities afforded in recent years, this increase can hardly yet be regarded as an adequate response to the extent of those facilities. It is, however, not unreasonable to expect that the native public will in time appreciate, at its full value, the means of rapid communication which have been so widely extended in their interests, and that this class of traffic will assume far larger proportions: it has already increased 42 per cent. under the stimulus of the extensions effected during the last four years.

One peculiarity of the telegraph traffic in India is the large proportion of telegrams which are despatched on the business of the Government itself, a number which, notwithstanding great fluctuations, is rapidly increasing. In 1885-86 the highest number then on record was reached, but in 1886-87 this number was exceeded by 18·17 per cent., and while ten years ago the annual number was under 100,000, last year the necessities of the military and civil administration led to the despatch of nearly half a million telegrams, many of great length, and transmitted to extreme distances.

3. Message Revenue.—The revenue earned from the despatch of telegrams amounted to ₹48,30,239,* an increase of ₹8,69,187 over the receipts of the previous year. Four-fifths of this increase are for inland telegrams on the service of the Government, the remarkable growth of which has been noticed above; but there was a tangible increase from private telegrams, *vis.*, ₹1,79,633, for inland, and ₹42,496 for foreign traffic, while the earnings on Foreign State telegrams decreased by ₹49,123.

The proportions of the total message revenue due to the several classes of traffic were—

Inland Private telegrams	.	.	.	.	.	.	.	37·63
Inland State telegrams	.	.	.	.	.	.	.	33·55
Foreign Private telegrams	.	.	.	.	.	.	.	27·19
Foreign State telegrams	.	.	.	.	.	.	.	1·63

* Includes ₹3,829 credited to Provincial Offices.

It would have been more satisfactory if the proportion of Inland Private telegrams had been larger, and all the facts brought out in this report go to show how desirable it is to continue the policy of extending the system into the centres of native trade, in order to encourage the growth of this class of traffic. But for the steps already taken in this direction, there would have been no increase in Inland Private telegrams since the introduction of the present tariff, whereas, owing to the numerous new offices which have been opened, there has been a progressive, if somewhat slow, increase year by year, as shown below :—

1883-84	29,124	Yearly increases in revenue from Inland Private telegrams.
1884-85	.	.	.	.	.	.	88,879
1885-86	.	.	.	.	.	.	1,33,532
1886-87	.	.	.	.	.	.	1,79,633
TOTAL							4,31,168	

Appendix H.
Paras. 46, 47.

4. **New Telegraph Stations.**—178 new offices were opened during the year, raising the number, open to the public on the 31st March 1887, to 2,389. Of these 699 were departmental and combined offices, and the remainder licensed offices on railways and canals. The total number of public telegraph offices has increased 50 per cent. during the past four years (since 1882-83), and the increase in the same period in departmental offices was 385, or 123 per cent.

Paras. 67, 68.
Paras. 71—74.

5. **Extensions of lines.**—The construction works were extensive and continuous, and resulted in the following additions to the mileage :—

Posts	2,524,	raising the total to	.	.	.	.	30,034 miles.
Wires	5,410,	"	"	.	.	.	86,890 "
Cables	9,	"	"	.	.	.	196 "

Many of these works were carried out in Upper Burma in connection with the military operations, and the value of the aid rendered by the department in those operations has been acknowledged by His Excellency the Commander-in-Chief, and by the Government of India.

Paras. 75—83.

6. **Upkeep of lines.**—The actual, as also the relative, number of interruptions was less than in the previous year, but the average length of each was somewhat increased. This increase may be disregarded, as it was wholly caused by the difficulties of maintenance in Burma. Excluding that Province from the comparison, there appears to have been a marked reduction both in the numbers and duration of interruptions, notwithstanding the expansion of the system—a result most creditable to the maintenance staff. For efficiency of its line maintenance, the Indian department continues to take precedence of all other telegraphic administrations.

Appendix J.
Paras. 68—70.

7. **Licensed Telegraph systems.**—During the year 2,537 miles of wire were erected for railways, and 35 miles for canals, and 140 new offices were fitted up. The following is the extent of the system, maintained by the department for railways and canals, at the close of the year :—

	Railways.	Canals.	TOTAL.
Miles of wire	31,391	596	31,987
" cable	9	9	9
Number of Offices	1,352	27	1,379

8. Telephones.—There was an increase in the earnings of the Telephone Companies, but the business is still very restricted. The number of subscribers to the Companies' exchanges in Calcutta, Bombay, Madras, Rangoon, Karachi, and Moulmein was only 849, as compared with 822 in 1886, while the number of private line connections decreased from 100 to 95. Paras. 84—86.

In the Government office exchanges maintained by the department there were eight new connections, while the private line offices were reduced from 257 to 247.

The whole business, it will be seen, is inconsiderable.

9. Traffic efficiency.—The high standard of efficiency to which the public have become accustomed was maintained, though with great difficulty, owing to the exceptional nature of the departmental operations in Burma, and to the enormous traffic between India and that distant Province, which was the outcome of the military occupation, and the presence there for some months of the Commander-in-Chief and the head-quarters of the army. The average speed of transmission fell off under these influences, and there was also a slight decrease of average speed on the Calcutta-Madras and Calcutta-Bombay lines; but on all other routes there was improvement, and there was no increase in the percentage of complaints by the public. Para. 50.

10. Finance.—The Capital expenditure to the end of the year amounted to Rs. 4,04,28,033. The earnings of the year were Rs. 59,76,463, and the expenditure was Rs. 41,21,873, giving a surplus of Rs. 18,54,590, equivalent to 4.59 per cent. on the Capital. The figures for the previous year were— Paras. 11—15.

	R
Revenue	51,10,986
Expenditure	36,18,695
Surplus	14,92,291

and the interest on Capital was 3.89 per cent.

If, for the year under review, the value of telegrams despatched on the service of the Government, which is only *pro forma* revenue, be deducted from the departmental revenue as shown above, the surplus is reduced to Rs. 1,56,913, and the interest on Capital to 0.38 per cent.

II.—REVENUE AND EXPENDITURE.

11. Capital Account.—The expenditure of the year, on the construction of new lines and other works debitable to Capital, was Rs. 21,11,273, made up as follows:—

	R
Lines and Buildings	22,37,418
Tools and Plant	98,985
Workshops . { Buildings	9,195
{ Machinery and Plant	2,280*
{ Materials	11,114
Store-houses	8,174
Stores	3,49,474*
Charge for Exchange on payments in England	77,895
Suspense heads	20,855
TOTAL	21,11,273

12. The total Capital outlay of the department to the end of the year was Rs. 4,04,28,033.

* Credits.

13. **Revenue Account.**—The following is the Revenue Account for the year 1886-87, compared with that for 1885-86 :—

	1885-86.	1886-87.		1885-86.	1886-87.
	<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>
RECEIPTS.			EXPENDITURE.		
Message Revenue	39,57,317	48,26,410*	Repairs of lines	1,87,025	4,64,601
Receipts from railways and canals for rent of lines and offices supplied and main- tained for them	9,58,282	9,64,997	Direction	1,79,094	1,58,741
Rents of private lines and claims against Guarantees . .	1,05,557	82,975	Accounts	54,115	56,301
Sale of books, Gazettes, &c. .	15,826	16,099	Superintendence	6,94,074	7,40,473
Miscellaneous	35,137	51,767	Line maintenance and es- tablishment	2,38,432	2,41,467
News free and other <i>pro forma</i> messages	38,867	34,215	Check Office	48,989	54,532
			<i>Signal Offices.</i>		
			Departmental	20,57,584	21,68,586
			Non-departmental	1,23,071	1,41,502
			Minor undertakings	6,712	6,427
			Telegraph stamps	5,952	6,089
			Stationery and printed forms	13,950	68,767
			Other items	9,097	14,387
			TOTAL EXPENDITURE	36,18,695	41,21,873
			Surplus receipts	14,92,291	18,54,590
TOTAL	51,10,986	59,76,463	TOTAL	51,10,986	59,76,463

14. It will be seen that against an increased outlay of ₹5,03,178 there was an increase in revenue of ₹8,65,477, making a net improvement of ₹3,62,299. The increased revenue was entirely produced from the despatch of messages, principally in connection with Burma; and the increased expenditure, with the exception of one item, occurred almost entirely in Burma, in the erection and maintenance of lines, and in the upkeep of the numerous new offices which were established there. The exceptional item is an increase of ₹54,817 for stationery and printed forms, which represents the claim of the Superintendent of Government Printing against the department. This expenditure, which was properly included as a debit in 1886-87, was in previous years omitted.

15. The financial result of the year's transactions was a surplus of ₹18,54,590, representing a percentage of 4·59 on the whole capital of the department, calculated up to the close of the year. These figures may fairly be accepted as evidence of economical and intelligent management, and, as a measure of departmental efficiency, they are gratifying, but to arrive at the actual direct gain or loss to the State, from the operations of the department, it would be necessary to deduct the value of State messages, which are included in the above figures.

Excluding the share due to Provincial lines, the value of these amounted to ₹16,97,677, the largest sum ever reached, and ₹6,46,754 more than in 1885-86, also a year of great activity in State correspondence by telegraph; and, as pointed out in paragraph 20 of this report, exceptional activity in this direction implies also abnormal expenditure in other departments of Government, so that increased nominal earnings in the Telegraph Department from this source, cannot be viewed as satisfactory from the point of view of Imperial Finance.

Excluding the value of State Messages, there was a small surplus of ₹1,56,913, representing a percentage on capital of 0·38.

* Excluding ₹3,735 and ₹3,829 credited to Provincial offices in 1885-86 and 1886-87 respectively.

III.—TRAFFIC.

16. The number and value of Paid messages of all kinds, under the two heads State and Private (including those collected in Provincial Offices) are shewn below with the corresponding figures of the previous year. The net increase in 1886-87 amounts to 2,26,888 in number, and ₹8,69,187 in value, or 9·91 and 21·94 per cent. respectively.

CLASS OF MESSAGE.	1886-87.		1885-86.	
	Number.	Value.	Number.	Value.
State Inland	452,277	₹ 16,20,626	382,732	₹ 9,24,445
State Foreign	6,898	78,494	8,105	1,27,617
TOTAL STATE	459,175	16,99,120	390,837	10,52,062
Private Inland	1,683,758	18,17,798	1,527,990	16,38,165
Private Foreign	373,893	13,13,321	371,111	12,70,825
TOTAL PRIVATE	2,057,651	31,31,119	1,899,101	29,08,990
TOTAL STATE AND PRIVATE	2,516,826	48,30,239	2,289,938	39,61,052

In the above totals are included the small sums of ₹3,829 for 1886-87, and ₹3,735 for 1885-86, which are creditable to Provincial revenues, and are, therefore, excluded from the receipts of the Telegraph Department, though forming part of the traffic collections. Making the necessary deduction on this account, the net message revenue of the year as shewn in paragraph 13 stands as follows:—

	₹
State	16,97,677
Private	31,28,733
	<u>48,26,410</u>

17. In Appendix B will be found a statement of the message revenue in greater detail, showing the amounts collected in each division, under each class, contrasted with the figures of the previous year. These statistics refer only to paid messages booked during the year at Departmental or Combined offices, including those received from foreign countries. They exclude all messages booked at Licensed Telegraph offices in India and Burma, though such messages are largely carried to their destination by the wires of the department (see paragraph 52).

18. The proportions in which the traffic was contributed during the year by the four main heads, Inland State, Foreign State, Inland Private, Foreign Private, are shown in the following table:—

CLASS.	INLAND.		FOREIGN.		TOTAL.	
	No.	Value.	No.	Value.	No.	Value.
State	17·97	33·55	0·27	1·63	18·24	35·18
Private	66·90	37·63	14·86	27·19	81·76	64·82
TOTAL	84·87	71·18	15·13	28·82	100·00	100·00

19. The normal proportions of these four classes of traffic have been greatly disturbed during the past year by the large increase in Inland State traffic which has resulted from the military operations in Burma. During the previous four years the receipts from State Inland messages only averaged 19·1 per cent. of the total message revenue, against 33·55 per cent. during 1886-87. Again, the value of Foreign traffic (State and Private) during the same four years was 38·44 per cent. of the whole, and it has now temporarily fallen to 28·82 per cent.

20. **Inland State Messages.**—Inland State messages increased by 69,545 in number, and ₹6,96,181 in value over the figures of 1885-86, being percentages of 18·17 and 75·30 respectively. That the increase is, as stated above, due to the operations in Burma is proved by the fact that in Upper Burma alone, which was formed into a new division at the beginning of the year, these messages amounted to 87,540 in number, and ₹6,89,447 in value, while in Lower Burma the increase over the previous year was 19,809 in number, and ₹98,321 in value. The increase in Inland State messages would have been still more marked, had it not been to some extent counterbalanced by a considerable decrease in this class of message in the Sind, Bengal, Punjab and Bombay Divisions, in which, during the year 1885-86, there was much military activity in connection with the movements of troops to the North-west Frontier.

Inland State messages reached during the year the unprecedented value of ₹16,20,626, the highest previous figures, which occurred during the last Afghan war, having been ₹11,86,635 in 1879-80 and ₹12,98,222 in 1880-81. On the other hand, so recently as in 1883-84, the value of Inland State messages fell to ₹4,71,232, and formed only 14·64 per cent. of the total message revenue, against 33·55 per cent. in the year under review. The history of this class of traffic shows that it is liable to great fluctuations, extremely difficult to forecast, and that it is mainly stimulated to abnormal dimensions by famines, wars, and military operations. Its growth, therefore, is usually an indication of unproductive expenditure in other departments; and as the revenue derived from it is only a transfer of money from one pocket of Government to another, it can only be considered in a very qualified manner as a satisfactory item in the accounts of the Telegraph Department. This traffic, so far as its volume is concerned, is moreover practically independent of tariffs, and as State officials (with the exception of the Meteorological Department) can at present only use the Urgent and Deferred classes, there is little or no analogy between State and Private traffic from the points of view of telegraphic finance and statistics. Inferences of progress or the reverse cannot therefore be drawn from the combined figures, and each class of traffic requires separate treatment and consideration.

21. The principal use of the valuation of State messages is to furnish some measure of the extent to which officials occupy the wires; and the prepayment in cash of such messages, moreover, supplies, in the interests of the public generally, a powerful check against an undue use of telegraphy in cases when the post would answer all purposes. The best stimulus to the growth of real revenue from private traffic is to be found in a thoroughly efficient and rapid service, and the more the wires are freed from unnecessary State business the better can the interests of the public be served. The curtailment, both in length and number, of State messages is therefore a matter of importance; and that there is room for improvement in the matter of length may perhaps be inferred from the fact that in the year 1886-87 the average number of chargeable words in urgent and deferred State messages were 26 and 24 respectively, against 10 in the corresponding classes of Private telegrams.

22. **Foreign State Messages.**—This traffic shows a reduction of 1,207 in number, and ₹49,123 in value, over the figures of the previous year, being

equivalent to 14·89 and 38·49 per cent. respectively. The reduction in the tariff between India and the United Kingdom, referred to in para. 26, accounts partially for this fall, but the main cause is that the receipts in 1885-86 were, as stated in last year's report, quite abnormal, due to special circumstances. Compared with the average of the four years, 1881-82 to 1884-85 inclusive, the increase in 1886-87 is relatively considerable, being 1,711 in number, and ₹34,158 in value, or 32·98 and 77·04 per cent. respectively. The above receipts only include the share of the department, which in the case of a message to the United Kingdom is about one-ninth of the total cost, the remainder being paid away for the transit beyond the Indian frontier. In order to keep down the charge on the revenues of India for this class of messages, an abbreviated word code is in use, by which considerable reductions in cost are effected.

23. Inland Private Messages.—Inland Private messages numbered 1,683,758, of the value of ₹18,17,798, being increases of 155,768 and ₹1,79,633 over the figures of the previous year. The percentages of increase were 10·19 in number and 10·96 in value. These results, as a measure of the general development of private telegraphy in India, are not quite so satisfactory as they at first sight appear. More than one-third of the increase over the previous year occurred in messages sent from Burma, and was mainly due to the absence from their homes of the large military force temporarily quartered in that country. In India the increase was very generally distributed, but, as will be shown below, the dimensions to which this traffic has yet attained fall far short of what might have been anticipated from the greatly extended facilities, in respect to both lines and offices, which have been afforded during the past few years.

24. The present tariff came into operation on the 1st January 1882, and the year 1882-83 is therefore the first complete year for which we have figures showing the results obtained from it. The increase of the Inland Private traffic of 1886-87 over 1882-83 has been 494,321 in number, and ₹4,31,168 in value, or 41·56 and 31·09 per cent. respectively—a disappointing result when it is remembered that at the close of 1882-83 there were only 314 offices open, against 699 at the close of 1886-87. In the 385 offices opened in the interval, the revenue from Inland Private messages during 1886-87 amounted to ₹2,91,495, leaving only ₹1,39,673 to represent the increased revenue from Inland Private messages collected at all other offices (including most of the principal towns in India) in 1886-87, as compared with 1882-83.

In the case of the numbers of messages, a similar result comes out, leaving 221,173, out of a total increase of 494,321, as the increase in the old offices. Deducting from the figures of 1886-87 the number and value of messages booked in the new offices, the increase of 1886-87 over 1882-83 is only 18·5 per cent. in number, and 10 per cent. in value. Moreover, this small increase in four years includes, and must have been largely contributed to by, the traffic *addressed to* the 385 new offices, and, to a great extent, may be said to have been created by the opening of those offices.

Allowance must be made for the fact that in some cases a new office has drawn away traffic from a neighbouring old office, but this does not materially affect the general result, which brings out clearly that the reduced tariff in force since the 1st January 1882 would have been productive, if not of actual loss, at all events of a serious check in the growth of revenue from Inland Private messages, had not its effect been counteracted by the large number of new offices that have been opened during the past four years. The tariff, however, though in itself financially unsuccessful, possesses many advantages in the way of simplicity and adaptation to Indian wants and to the Indian coinage. Combined with free address, free re-direction of telegrams from one station to another, free

delivery up to a five-mile radius, and the abolition of extra fees for messages tendered at night, or after regular hours, it compares most favourably with the regulations in force in almost all other countries, including Great Britain, and its universal application to the immense area of India and Burma places it in the foremost rank in the matter of cheapness. While, therefore, the present tariff may perhaps call for no immediate change, the fact must be recognised that, but for the policy of developing the telegraph system by opening up fresh sources of revenue to the extent of much more than doubling the number of offices, the results would have been very different from those actually obtained.

25. Foreign Private Messages.—The number and value of Foreign Private messages were 373,893 and ₹13,13,321 respectively, the increase over the previous year being only 0·74 per cent. in number and 3·34 per cent. in value.

26. As a result of the International Telegraph Conference held at Berlin in 1885, the rates between Europe and India were reduced, with effect from the 1st July 1886, from 5·60 francs to 5 francs per word, the reduction being borne rateably by all administrations. The effect of this reduction was that a charge of four shillings, instead of four shillings and seven pence, a word was made in England, while in India, owing to the fall in exchange, it was necessary, in spite of the reduction, to raise the old rate of ₹2·12, calculated when exchange was over 1s. 7d., to ₹2·13. The reduction in rate in England had, however, but little effect in increasing the number of messages from that country, the increase having been less than one thousand, while the Indian share of the receipts was ₹26,000 less. On the other hand, the traffic from India showed a moderate increase, notwithstanding the slight enhancement of the rate. These results indicate that, with the elaborate system of writing messages in abbreviated code which now prevails, the effect of small changes in tariff is hardly perceptible, the state of trade being the factor which really controls the traffic. The fall in exchange at the early part of the year was felt severely, as, pending the introduction on the 1st July of the rates fixed at the Berlin Conference, the public were given the benefit of a rate of exchange far above the market rate at which our settlement with other administrations had to be effected. The actual loss during the year on this account was ₹73,177.

27. Classification of Inland Messages.—Of the total inland paid traffic carried during the year, 50·88 per cent. was classed Deferred, 36·38 per cent. Ordinary, 13·58 per cent. Urgent, the small balance of 0·16 per cent. being Local messages, a class which was discontinued on the 1st July 1886.

28. The following tables shew the classification of State, Private, and Press messages separately, compared with the previous year, and with the average of the previous four years. A marked increase in the Urgent class of State messages is the only point calling for notice. The causes of it were the important military operations in Burma, and the consequent great pressure of traffic on the wires, which unavoidably lowered the speed of transmission of Deferred traffic.

Percentage of number of each class of State, Private, and Press Messages compared with previous years.

CLASS.							1886-87.	1885-86.	Average of four years from 1882-83 to 1885-86.
<i>State.</i>									
Local*	.	.	.	.	.	.	0·21	1·17	1·30
Deferred	.	.	.	.	.	.	52·08	63·15	59·08
Ordinary	.	.	.	.	.	.	8·94	10·84	12·22
Urgent	.	.	.	.	.	.	38·77	24·84	27·40
TOTAL							100·00	100·00	100·00

* Discontinued from 1st July 1886.

CLASS.						1886-87.	1885-86.	Average of four years from 1882-83 to 1885-86.
<i>Private.</i>								
Local*	.	.	.	.	.	0'15	0'63	0'64
Deferred	.	.	.	.	.	49'25	50'07	42'25
Ordinary	.	.	.	.	.	43'81	42'92	50'71
Urgent	.	.	.	.	.	6'79	6'38	6'40
TOTAL						100'00	100'00	100'00
<i>Press.</i>								
Deferred	.	.	.	.	.	53'57	49'74	47'48
Ordinary	.	.	.	.	.	37'20	43'00	45'38
Urgent	.	.	.	.	.	9'23	7'26	7'14
TOTAL						100'00	100'00	100'00

* Discontinued from 1st July 1886.

29. The numbers and values of the messages of each class are shown in the statement below :—

YEAR.	Class.	URGENT.		ORDINARY.		DEFERRED.		LOCAL.†		TOTAL.	
		No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
			R		R		R		R		R
1886-87	State	175,348	12,11,844	40,444	43,380	235,549	3,64,819	936	582	452,277	16,20,625
	Private	113,224	2,80,611	730,615	8,62,015	821,446	5,27,376	2,510	811	16,67,795	16,70,813
	Press	1,474	14,062	5,939	21,078	8,550	22,027	...	...	15,963	57,167
	TOTAL.	290,046	15,06,517	776,998	9,26,473	1,065,545	9,14,222	3,446†	1,393†	21,36,035	33,48,605*

* Exclusive of R12,130 on account of fees for abbreviated addresses, R85,451 on account of Reply deposits, and a debit adjustment of R7,763.

† Local messages were abolished on the 1st July 1886.

30. **Telegraphic Money Orders.**—With effect from the 1st January 1887, a considerable simplification was made in the rules for Telegraphic Money Orders, and the cost to the public of these orders was much reduced. The charge for the telegraphic advice of the remittance made by this department was reduced from R2 to R1, irrespective of the length of the message, the commission charged by the Postal Department being also largely reduced. The rates for this rapid and valuable means of remitting money are now extremely low, and on their introduction an impetus was at once given to this class of business, as proved by the fact that from January to March 1887 7,138 telegraphic advices of remittance was transmitted by the department, against only 2,883 in the corresponding months of the previous year. The duty of this department is limited to the booking, transmission, and delivery of the telegraphic advices, under special precautions, the postmasters at the stations of origin and destination undertaking all the business with the public and the Postal Department. The advantages afforded by the service are very great, more especially in the case of orders for the higher amounts, and as the system becomes better known, it appears probable that it will be largely employed.

31. **Total Number of Messages disposed of.**—The following figures strikingly illustrate the rapid growth of the actual work done by the department during the past eight years. The figures represent the total number of

messages, both paid and free, including all repetitions made in transit :—

1879-80	.	.	.	6,117,437	1883-84	.	.	.	8,271,509
1880-81	.	.	.	6,649,709	1884-85	.	.	.	9,776,896
1881-82	.	.	.	6,719,621	1885-86	.	.	.	12,177,387
1882-83	.	.	.	7,862,671	1886-87	.	.	.	14,096,713

32. The great distances traversed by the bulk of the messages form a peculiar feature of Indian telegraphy, and one which distinguishes it from the telegraphy of Europe. In India the numbers of messages between neighbouring towns are insignificant, compared with those between the great trading centres, and between the producing districts of the interior and the seaboard. To deal with such long distances, the conductivity of the wires and the sensitiveness of the instruments are fixed at a much higher standard than is usual in other countries, but, notwithstanding these precautions, and the advantage that is taken of automatic re-transmission, repetition of messages cannot be otherwise than numerous in so vast a system. The opening up of the distant province of Burma, as well as the establishment of short branch feeder lines to post offices, are both causes which have contributed largely to the increase of signalling work of late, and have rendered inevitable a corresponding strengthening of the signalling staff.

33. Inland Traffic.—The following statement exhibits the growth of State and Private traffic during the past five years, the tariff having remained unchanged during the whole period :—

YEAR.	STATE.						PRIVATE.						TOTAL.						Number of Departmental Offices remaining open at the close of each year.
	Number.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF VALUE COMPARED WITH PREVIOUS YEAR.		Number.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF VALUE COMPARED WITH PREVIOUS YEAR.		Number.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF VALUE COMPARED WITH PREVIOUS YEAR.		Value.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		Value.
		Increase.	Decrease.	Increase.	Decrease.		Increase.	Decrease.	Increase.	Decrease.		Increase.	Decrease.	Increase.	Decrease.		Increase.	Decrease.	
1882-83	253,731	3'21	...	...	12'69	1,189,437	14'90	...	5'30	...	1,443,168	12'66	...	...	0'93	R	...	...	314
1883-84	226,540	...	10'60	...	22'73	1,236,140	3'92	...	2'10	...	1,462,980	1'37	...	...	5'48	19,96,448	...	...	349
1884-85	286,966	26'50	...	40'83	...	1,364,814	10'40	...	6'27	...	1,651,780	12'90	...	...	...	21,68,282	...	14'90	521
1885-86	382,732	33'37	...	39'29	...	1,527,990	11'95	...	8'87	...	1,910,722	15'67	...	...	...	25,62,610	...	18'18	634
1886-87	452,277	18'17	...	75'30	...	1,683,758	10'19	...	10'96	...	2,136,035	11'79	...	...	...	34,38,424	...	34'17	699

34. Foreign Traffic.—During the period covered by the statement below, the only important changes in tariff occurred during the year 1886-87 (see para. 26). The return exhibits clearly the slow growth of this traffic of late years. During the previous five years the total number of messages increased from 187,060 in 1877-78, to 332,402 in 1881-82, or 77 per cent., while between 1882-83 and 1886-87, the increase has only been 6·9 per cent. Reduced profits in trade, and increased compression of messages by codification, are the main causes of this check in the expansion of the traffic. It is however satisfactory to note that the progress, though slow, is still generally upward.

Year.	STATE.						PRIVATE.						TOTAL.					
	Number.	Indian share of charge.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF VALUE COMPARED WITH PREVIOUS YEAR.		Number.	Indian share of charge.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF VALUE COMPARED WITH PREVIOUS YEAR.		Number.	Indian share of charge.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF VALUE COMPARED WITH PREVIOUS YEAR.	
			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.						
1882-83 . . .	5,473	47,491	28'18	...	18'02	...	350,538	12,31,669	6'82	...	6'59	...	356,011	12,79,160	7'10	...	6'98	...
1883-84 . . .	4,918	37,124	...	10'15	...	21'82	357,616	12,95,957	2'01	...	5'21	...	362,534	13,33,081	1'83	...	4'21	...
1884-85 . . .	6,088	52,493	23'79	...	41'39	...	360,229	12,77,253	0'73	...	...	1'44	366,317	13,29,746	1'04	...	...	0'25
1885-86 . . .	8,105	1,27,617	33'13	...	143'11	...	371,111	12,70,825	3'02	...	...	0'50	379,216	13,98,442	3'52	...	5'16	...
1886-87 . . .	6,898	78,494	...	14'89	...	38'49	373,893	13,13,321	0'74	...	3'34	...	380,791	13,91,815	0'41	...	...	0'47

35. In Appendix C will be found details of the distribution of traffic to and from India by the Suez, Teheran, and Turkish routes to Europe, during the past sixteen years. The percentages refer to the numbers of messages, and those for the last five years are repeated below. The fluctuations are mainly due to interruptions, the normal distribution of the traffic being remarkably steady. Both the Suez and Teheran routes to Europe have worked admirably throughout the year. The Suez route was not interrupted once, and only two brief interruptions of a few hours occurred on the Teheran route (in January), due, it is understood, to snow in Persia. The Turkish route was interrupted twelve times in all in Turkey in Asia; but none of these interruptions were of long duration, the maximum being one of five days in March last between Gournia and Bagdad. On the whole, the route was fairly maintained throughout the year.

ROUTE.		1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Red Sea	<i>via</i> Suez .	50'79	57'25	55'50	52'08	58'23
Indo-European	" Teheran	47'20	41'06	43'03	46'55	40'67
	" Turkey	2'01	1'69	1'47	1'37	1'10
TOTAL .		100'00	100'00	100'00	100'00	100'00

Principal events during 1886-87 affecting the international system of Telegraphs.

36. **Indo-Siam Line.**—Early in the year an alternative route to Bangkok from Moulmein was completed *via* Raheing, considerably to the north of the original route *via* Tavoy and Kanburi. This route has, however, so far proved of no value, having been subjected to frequent and prolonged interruptions in Siamese territory, where it makes a long *détour*, and it has been practically closed for months past. The shorter southern route has worked better, but neither this line, nor its prolongation from Bangkok to Saigon, has yet proved sufficiently reliable to attract traffic, or to compete in any way, as an international route, with the long cable transit *via* Singapore. The entire traffic exchanged *via* Siam amounted in 1885-86 to only 1,662 messages, the share of this department on which was R6,087'6, and these poor results showed no improvement in 1886-87, when the corresponding figures were 1,386 messages, Indian value R6,903'15. The lines from Moulmein to the frontier of Siam have been solidly constructed, and great expense has been incurred in protecting them from interruption, by felling all trees likely to injure the wires by their fall. Notwithstanding the difficulties of the country, the unhealthiness of the climate and slow means of locomotion, communication as far as the British Frontier was well maintained; it may be hoped that the lines to the eastward, in foreign territory, will soon be sufficiently improved to assure regular and rapid communication through to Saigon.

37. **Reduction of Rates between Europe and America.**—The severe competition which prevails between the various cable companies connecting Europe and North America, resulted in a reduction in the rate of the cable transit to six pence a word, with effect from 5th May 1886. One company, the Commercial, better known as the "Mackay-Bennet," held aloof, and maintained a higher rate of 15 pence, but it has recently been obliged to reduce to the six-penny rate. This rate is known to be wholly unremunerative in spite of the increased traffic, and it is not at all improbable that a charge of one shilling, or even higher, will be made when the companies can come to terms amongst themselves.

38. Interruptions of the Madras Penang Cable.—This cable was interrupted on three occasions during the year—

viz., from the 4th September to the 21st September,
 „ 3rd November to the 7th November,
 „ 12th November to the 26th November.

Unfortunately, on the occasion of the first interruption, the alternative cable from Rangoon (Elephant Point) to Penang failed simultaneously, *viz.*, from the 4th to the 18th September, thus cutting off all traffic with the Eastern Extension Cable Co. The Siam line proved itself quite unequal to the transmission of the China traffic thrown upon it, and, for this short period, both Australia and China were dependent for communication, solely on the Great Northern Telegraph Co.'s line through China and Asiatic Russia.

39. Extensions in China.—Telegraphic communications are being rapidly opened up in the interior of China. A large number of offices are already opened, of which thirty-four are reported to have been added during the year. Later reports show that three telegraph offices have already been opened in the province of Yunan, which borders the frontier of Upper Burma, and the prospect is now perhaps within measurable distance of telegraph communication by land being established between India and China.

40. Extensions in Perak.—Telegraphic communications were also opened up during the year in the province of Perak, in which no less than seventeen offices are reported to have been opened during the year.

41. Extensions in West Africa.—The West African Direct Telegraph Co. have largely extended their operations during the year, and have opened offices at Bathurst (Senegambia), Sierra Leone, Accra, Lagos, Bonny, Brass, Grand Bassam, Porto Novo, Gabon, Prince's Island, Island of St. Thomas, and as far south as St. Paul de Loanda in Congo.

Among other extensions may be mentioned the connection by cable of Tangiers with Gibraltar, and of Massowah and Assab with Perim.

42. Interruptions.—The following interruptions of more or less importance to international communications occurred during the year :—

Fao, Bushire—from 18th June to 21st June 1886.
 „ „ „ 27th June to 28th July 1886.
 Cable Malta, Gibraltar—from 7th July to 28th July 1886.
 „ Trinidad, Demerara—from 24th March to 3rd May 1886.
 „ Cable Brest, St. Pierre—from 28th April to 8th June 1886.
 „ „ „ „ 28th January to 22nd March 1887.
 (Elephant Point) Rangoon, Penang—from 4th September to 18th September 1886.
 „ Madras, Penang—from 4th September to 21st September 1886.
 „ „ „ from 3rd November to 7th November 1886.
 „ „ „ from 12th November to 26th November 1886.
 Bangkok, Saigon—from 23rd April 1885 to 7th April 1886.
 „ „ from 24th May 1886 to 26th May 1886.
 „ „ from 14th June 1886 to 16th June 1886.
 „ „ from 24th June 1886 to 25th June 1886.
 „ „ from 26th June 1886 to 28th June 1886.
 „ „ from 19th July 1886 to 28th July 1886.
 „ „ from 12th February 1887 to 20th February 1887.

Singapore, Cape St. Jacques—from 11th January 1887 to 18th January 1887.

Hong-Kong, Amoy—from 2nd December 1886 to 3rd January 1887.

Colon, Jamaica—from 17th September 1886 to 24th December 1886.

Busrah, Gournah (Turkey in Asia)—from 9th January to 11th January 1887.

Gournah—Bagdad (ditto)—from 5th March to 10th March 1887.

43. **Traffic Statistics.**—A graphic representation of the number and value of inland and foreign paid messages year by year, as far back as the record is available, will be found in diagrams A and B.

44. Appendix D is an abstract of signal offices, classed in groups, according to the amount of traffic originating at each, year by year since 1877-78.

45. Appendix E shows the number of signal offices in each division open at the end of the year.

46. The total number of departmental offices open at the end of the year was 699, and the department provided and supervised 1,379 railway and canal offices, of which 1,138 were available to the public.

There were also 644 railway offices not maintained by the Telegraph Department, of which 552 were available to the public.

47. The total number of telegraph offices open to the public during the past five years is shown below:—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Departmental and Combined	314	349	521	634	699
Railway and other licensed offices	1,288	1,382	1,514	1,577	1,690
TOTAL	1,602	1,731	2,035	2,211	2,389

48. Appendix M is a list, arranged by provinces, of departmental offices opened during the year, *viz.*—

Assam	2
Bengal	8
Bombay	2
Burma	45
Central Provinces and Behar	3
Madras	9
North-Western Provinces and Oudh	5
Punjab	7
Rajputana	1
Sind and Baluchistan	2
Offices opened in connexion with His Excellency the Viceroy's tour	5

TOTAL 89

The number closed* (permanently or temporarily) 24

Leaving a net increase of 65

or a percentage of 10·2. The offices were worked as shown below:—

By the Post Office	440
„ Clerks of Public Offices	2
„ Light house-keeper	1
„ Soldiers	64
Total worked by extra-departmental agency	507
„ „ „ purely departmental agency	192
TOTAL	699

* For particulars see Appendix N.

49. **Complaints.**—Appendix F is a synopsis of the complaints received from the public during the year, those in which this department was concerned being separated from those for which railway or foreign lines were responsible. The number of admitted complaints under the former category was 479, against 433 in the previous year, an increase of 10·62 per cent., against a corresponding increase of 10·51 per cent. in the traffic concerned, which, in addition to all messages sent from departmental stations, includes the messages transferred to our lines from licensed systems. Considering the pressure under which the staff was working through a part of the year, and the interruptions referred to in the next para., which involved many additional repetitions of messages, the results compare favourably with those of the previous year.

50. **Speed of Transmission.**—In the following table are given the average times of transmission* occupied by messages (excluding Deferred) over the principal main routes. The results are also graphically shown in diagram C. It will be noticed that there is a slight increase over the time intervals of the previous year on the lines between Calcutta and Bombay and Calcutta and Madras, and a considerable increase on the Rangoon-Calcutta line. One cause of this falling-off in speed was the heavy State traffic to and from Burma, in connection with the military operations and the movement of troops to and from that country. This abnormal traffic, superadded to the always heavy traffic on these long and busy lines, taxed the capacity of the wires to the utmost, and rendered some delays inevitable. Two other causes had a marked influence on the average speed, one, the frequent failures of the Madras-Penang cable in the autumn of last year, throwing all the China and Australia traffic on the already crowded Burma lines; the other, two destructive cyclones, which in November last seriously damaged the lines between Calcutta and Madras, wrecking them for miles, and involving very prolonged interruptions at a time when the traffic demanded that communication should be perfect.

On the important circuits between Bombay and Madras, and between Bombay and Karachi, there was distinct improvement, and between Calcutta and Karachi last year's average was fully maintained.

	1882-83.		1883-84.		1884-85.		1885-86.		1886-87.	
	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.
Calcutta to Karachi . . .	1	24	1	2	0	57	0	51	0	51
Karachi to Calcutta . . .	1	3	0	36	0	35	0	36	0	35
Calcutta to Bombay . . .	1	21	1	6	0	47	0	34	0	40
Bombay to Calcutta . . .	1	0	1	10	0	48	0	36	0	43
Calcutta to Madras . . .	1	16	1	7	1	1	0	50	0	54
Madras to Calcutta . . .	1	18	1	4	0	59	0	46	0	59
Madras to Bombay . . .	1	0	0	40	0	33	0	33	0	24
Bombay to Madras . . .	1	0	0	38	0	28	0	36	0	32
Bombay to Karachi . . .	1	6	0	35	0	35	0	31	0	28
Karachi to Bombay . . .	0	51	0	30	0	24	0	21	0	14
Rangoon to Calcutta . . .	1	27	2	50	2	10	1	22	3	17

* To save the labour of compiling the real average delay from the actual time occupied in transmission of all messages, the averages above referred to are calculated on the mean of the daily maximum and minimum delay on each route, and they are, as a fact, very much higher than the true averages.

51. News free Messages.—The number of free news messages, such as mail steamer reports transmitted during the present and preceding year, have been as follows :—

1885-86	.	.	.	.	.	.	.	.	.	788
1886-87	.	.	.	.	.	.	.	.	.	823

These messages are, as a rule, transmitted to a large number of stations, and the numbers shown above do not represent the work this class of message entails.

52. Traffic with Licensed Telegraphs.—The number of messages transmitted partly over Departmental and partly over Licensed (Railway or Canal) wires is shown below, with the figures of the two previous years. The department receives nothing for the messages tendered at Licensed offices, which are transferred to its lines to reach their destination ; similarly the licensed systems receive nothing for messages tendered at Departmental offices, which are transferred to them for delivery. Moreover, in the interests of the public, their messages are carried as far as possible by departmental wires, and as short a distance as possible by the wires of the licensed systems, with whom the carriage of paid telegrams is a secondary consideration, and always subordinated to the prior requirements of their own traffic. The immense extent of the departmental system is thus placed almost gratuitously at the disposal of the licensed systems, in return for the short transmissions to or from the nearest departmental office which they undertake. The numbers of messages transferred in the two directions conclusively indicate how advantageous to the licensed systems is the present arrangement, the only advantage reaped by the department, for the sacrifice of revenue, being the saving of some account-keeping, and correspondence, which was necessary when the receipts for transferred messages were divided in proportions which, to some extent, represented the comparative value of the services rendered :

	1884-85.	1885-86.	1886-87.
Sent to Railway	132,330	124,288	118,764
Received from Railway	*185,261	†201,264	‡236,152
TOTAL	317,591	325,552	354,916

* Includes 857 Foreign messages originating on Railway Lines and transferred to this Department.

† " 716 " " " " " "

‡ " 525 " " " " " "

53. Press Messages.—The traffic, as will be seen from the table below, shows a slight increase in number, and diminution in value, over the results of the previous year. In Inland telegrams the Deferred and Urgent classes have been proportionately more, and the Ordinary class less, availed of than was the case during the previous four years. (See para. 28.)

In foreign press telegrams to and from the United Kingdom, an important reduction of rates was introduced with effect from the 1st July 1886. The new rates are one-third of the charge per word for ordinary telegrams, *vis.*, 1s. 4d. in England, and 15 annas in India, but the effect of this reduction in stimulating traffic has so far been very small. As the system becomes more known, and

the leading Indian and Home newspapers develop their arrangements for correspondence, it may be hoped that better results will follow. The number of foreign press messages received in India since the reduction of the rate was only 449, which number is not included in the table below.

YEARS.	INLAND.		FOREIGN.		TOTAL.		REMARKS.
	No.	Value.	No.	Value.	No.	Value.	
		<i>R</i>		<i>R</i>		<i>R</i>	
1882-83 . .	10,245	38,795	587	1,758	10,832	40,553	
1883-84 . .	10,218	37,290	532	2,303	10,750	39,593	
1884-85 . .	12,996	49,347	877	3,937	13,873	53,284	
1885-86 . .	15,175	57,985	975	11,442	16,150	69,427	
1886-87 . .	15,963	57,167	1,073	10,992	17,036	68,159	

A statement showing month by month the number and value of Press messages during the year will be found in Appendix G.

54. **Undelivered Messages.**—The number shows an increase over the figures of the previous year, but the percentage of undelivered messages is very little higher. The main cause of increase was the large proportion of telegrams returned by the Dead Letter Office, and may be to a great extent accounted for by the movement of troops to and from Burma, and the unsettled state of that country. The number 47, and percentage '002, of messages which miscarried owing to errors in transmission were practically the same as in the previous year. Insufficient or incorrect addresses were the causes of one-half of the non-deliveries.

CAUSE OF NON-DELIVERY.	1885-86.		1886-87.	
	No.	Percentage.	No.	Percentage.
1. Not found : address insufficient . .	1,955	'074	2,168	'074
2. Not found at address given . .	3,257	'124	3,583	'123
3. Address changed in transmission . .	48	'002	47	'002
4. Left station : new address not known . .	575	'022	560	'019
5. Left India . .	164	'006	186	'007
6. Left for original station . .	1,583	'061	1,678	'057
7. Returned by Dead Letter Office . .	1,489	'057	2,019	'070
8. Addressee or address given unknown . .	431	'016	511	'017
9. Refused . .	132	'005	141	'004
10. Other reasons . .	235	'009	183	'007
TOTAL .	9,867	'377	11,076	'380

55. **Signalling Establishment.**—At the close of the year 1,285 departmental telegraph masters and signallers, and 234 military signallers were employed; in addition, two clerks of public offices, 538 postal clerks, and one light-house keeper were engaged on telegraph duties.

56. The number of soldiers trained in telegraphy during the year was 106, and at its close 105 were under instruction.

Died	19
Dismissed	9
Invalided	8
Resigned	12
Retired	5
Transferred to clerical establishment or to other departments	3
TOTAL	56

57. The number of casualties among the departmental signalling staff during the year was 56, a percentage of 4.36, due to the causes marginally noted.

58. The list of efficient members of Volunteer Corps in the Telegraph Department at the close of the year 1886-87 showed a strength of 369, an increase of 77 over last year.

59. The operations in Upper Burma necessitated the employment in that country of a large number of signallers, both civil and military, to whose lot it has fallen to go through the inevitable discomfort, exposure, and hard work attendant on the first occupation of an uncivilized and hostile country. Heavy extra work was also thrown upon the offices in Lower Burma and Arakan, as well as in Calcutta and many other stations in India, in connection with the operations in Burma; and great credit is due to the signalling staff for the manner in which they met the calls that were made upon them.

60. **Post Office Agency.**—Although the extensions in connection with Post Offices have not been so numerous as in the previous two years, good progress has been made in this direction, more indeed than could reasonably have been anticipated, considering the heavy demands upon the resources of the department in Burma and elsewhere.

61. Thirty-five new combined offices were established, four closed, and one transferred to departmental agency during the year; on the other hand 22 departmental offices were made over to the Postal agency, causing a net increase in the number of combined offices of 52, and raising their total number to 440.

62. The fact that it has been found necessary to close only 9, out of the 335 new offices which have been opened during the past four years, is one illustration of the care which has throughout been taken in selecting localities for the new offices, and another is the comparatively small addition of posts and wires which they have caused as shown in the table below :—

YEAR.	NUMBER OF COMBINED OFFICES OPEN ON 31ST MARCH.		MILEAGE OF LINE AND WIRE ADDED IN CONNECTION WITH THESE EXTENSIONS.	
	Transferred to Postal agency.	New.	New wire on existing supports.	New supports and wire.
1883-84	24	31	612	405
1884-85	73	194	636	1,216
1885-86	92	296	1,662	2,150
1886-87	114	326	1,851	2,434
Net additions during 1886-87	22	30	189	284

63. It cannot of course be expected that the rate of progress which has been made during the past four years should continue in the future. A large proportion of the important towns situated near existing lines of telegraph have now been supplied with telegraph offices, and future extensions to more remote places will require longer lines and involve greater expenditure. Remunerative extensions will therefore be much fewer, as, although the aggregate earnings of the combined offices are considerable, the traffic of each office is usually very small, and not sufficient to cover the cost of erecting and maintaining a long line.

64. The total number of paid messages sent from the combined offices during the year was 457,557, of the value of ₹5,27,462-1, rather less than one-ninth of the total message revenue of the department. Three-quarters of the collections at the combined offices consisted, however, of Private messages, and only one-quarter State, showing that these feeder offices, many of them situated in the heart of the business quarters of towns, have already gained a gratifying success in fulfilling the main object for which they were established, *viz.*, that of attracting the patronage of the native community by bringing telegraphic facilities to their very doors.

65. The number of messages handed in at postal receiving offices, *i.e.*, post offices which are not also telegraph offices, has increased from 29,876 to 31,578, and the amounts collected from ₹30,010 to ₹32,942-10. The number of receiving offices at which messages were actually tendered during 1886-87 was 1,721, but all head and sub post offices throughout the country, as also many village or branch offices, are authorized to receive telegrams. The facilities are therefore very widespread. No great increase can, however, be expected under this head, for, whenever the number of telegrams tendered at a receiving office becomes considerable, the feasibility of making it into a combined telegraph office is carefully considered.

66. There were 276 postal signallers under training during the year, of whom 141 were granted certificates of qualification by the department, 69 withdrew, and 66 were still under instruction at the close of the year.

IV.—EXTENSIONS OF LINES AND LINE MAINTENANCE.

67. Two thousand five hundred and twenty-four miles of line, 5,410 miles of wire and 9 miles of cable were added during the year.

68. The following figures show the system as it stood at the end of the year compared with the previous year:—

	Lines.	Wire.	Cable.
1885-86	27,510	81,480	187
1886-87	30,034	86,890	196

The wires and cables are maintained for the following purposes:—

	Miles of Wire.	Miles of Cable.
Imperial lines	53,873	184
Provincial lines	71	...
Native States	213	...
Railway systems	31,327	9
Canal systems	596	...
Private lines	810	3
TOTAL	86,890	196

69. Appendix I is a statement of the lines, wire, and cables maintained in each division, classified according to the purposes for which used. Appendix J gives the length of the lines, wire, and cables supplied for each railway and canal system.

70. The following are some of the numerous works undertaken for railways:—

For the Southern Mahratta Railway Company,—a line from Ranibednore to Tumkur, 183 miles, carrying 2 wires, and an extra wire from Bellary to the Portuguese frontier, 203 miles.

For the Indian Midland Railway Company,—the line from Bhopal to Jhansi, commenced in 1885-86, was finished, a second wire was added from Bhopal to

Basoda, 58 miles, and lines with 1 and 2 wires, respectively, from Jhansi to Gwalior, 60 miles, and from Jhansi to Kalpi, 93 miles, were constructed.

For the North-Western State Railway,—an extra wire from Kurrachee to Kotri, 105 miles, was supplied on the Sind Pishin Section, a line with two wires was made from Bostan to Gulistan Karez, 34 miles, and the lines along the Sind Sagar Section, commenced in 1885-86, were completed.

For the Bellary-Kistna State Railway,—a permanent line with two wires was erected from Guntakul to Guntur, 257 miles, and the temporary line hitherto used between Guntakul and Cumbum was dismantled. A permanent line with one wire was also made from Guntur to the Kistna terminus.

For the Assam-Bihar State Railway,—a line was made from Purneah to Kushbah.

An extra wire was run up for *the Bombay, Baroda and Central India Railway* from Anand to Sevalia.

For the Bengal and North-Western Railway Company,—a line was constructed along the Nepaulganj Extension.

A line with two wires was made along *His Highness the Nizam's Railway* from Warangal to Dornakul Junction, and thence to the Singareni Coal Fields.

A wire was erected for the *Cuddapah-Nellore State Railway*, from Nellore to Gudur, the line from Gudur to Tirupati was made permanent, and at the same time a second wire was put up.

An additional wire was supplied for the use of the *South Indian Railway Company* from Madras (Egmore) to Pallaveram.

The lines along the *Tirhoot State Railway* were extended from Nirmali to Baptiahi.

A wire was erected from Wadhwan to Dolia for the use of the *Wadhwan-Morvi Railway*, and arrangements made for constructing the line to Morvi.

Large works of reinsulation were carried out on the wires used by the *East Indian Railway*.

For the Lucknow-Sitapur-Sihramau State Railway,—a line was made from Lucknow to Golagokarnath.

71. The following may be mentioned among the works which were carried out for departmental purposes:—

(1) *Additional Wires.*

	Miles.
From Dhubri to Goalpara	57
„ Kolapur to Dharwar	114
The remaining length of the second wire from Rangoon to Moulmein was completed	55
From Agra to Jhansi	136
„ Durbhunga to Nirmali	45
Calcutta to Naraingunj	220

(2) *Other Works.*

The construction of a line from Harnai to Loralai, 49 miles.

Iron masts were substituted for wooden ones at the following river crossings on the direct line *via* the coast between Calcutta and Madras:—

Gundasur.	Kussai.	Kursooa.
Dalkissur.	Soobenreka.	Brahminee.
Bedai.	Sylondee.	Kokoi.
Selai.	Byturnee.	Ganjam.

A new cable was laid across the Pamban Channel, and two of the old cables were repaired.

A second line from Lahore to Multan was commenced.

Many of the temporary branch lines to experimental combined offices were made permanent, and extensions aggregating nearly 500 miles were made in connection with new offices.

A permanent line Golaghat to Manipur, 164 miles.

72. Special Works.—The resources of the department were heavily taxed in connection with the occupation of Upper Burma. Numerous field lines, aggregating 440 miles, were rapidly constructed to aid military operations, and in addition, 540 miles of posts, carrying upwards of 900 miles of wire, were erected. Three hundred and twelve miles of the lines erected during 1885-86, immediately after the occupation of the country, were nearly entirely re-made, and 41 offices were opened.

The political and physical conditions of the country, the almost entire absence of roads, the difficulty of obtaining labour and transport, and the wide area over which the numerous works were scattered—all combined to make the operations exceptionally difficult and dangerous.

73. The staff entrusted with the maintenance of the lines were also much harassed, the wires being frequently cut and stolen by dacoits, who, on one occasion alone, carried off seven miles of wires.

74. The principal works carried out were the following:—

- (a) The line from Mandalay to Bhamo (258 miles) was completed, and has been since working admirably; the Bhamo telegraph office having been opened on the 1st April 1887.
- (b) A line was made from Myingyan to Yamethin, 93 miles.
- (c) Forty-one miles of the line from Yamethin to Fort Stedman were finished.
- (d) The line to the Ruby Mines along the route first selected was nearly completed. On Thabetkyon being ultimately chosen as the base of the road from the river to the mines, a line along that route was commenced, and an office at the mines has since been opened.
- (e) A second wire from the old frontier to Mandalay was erected in continuation of a wire from Rangoon.
- (f) A third wire was put up from Mandalay to Myingyan, the junction of the road line to Yamethin.
- (g) The systematic reconstruction of the main line along the river bank was still in progress at the end of the year.
- (h) An extensive telephone exchange system, comprising 23 offices and 91 miles of wire, was established in Mandalay.

Steps were also taken to open up communication between Assam and Upper Burma. The line from Golaghat to Kohima was reconstructed with iron posts, and an extension, also of permanent material, made to Manipur, a total distance of 164 miles. Stores were collected at Manipur, and the construction of a field line thence, *via* Tammu to the Chindwin, was commenced.

The erection of an additional wire between Calcutta and Rangoon was commenced, chiefly in connection with the Far East traffic *via* Penang. An extra wire was put up from Calcutta to Narayanganj, 220 miles (which is now about to be extended to Chittagong, 147 miles). The erection of the section from Akyab to Rangoon, 446 miles, was started. These wires are to be supported on

a separate line of posts over the most difficult sections, thus securing to a great extent an alternative route for this important traffic.

The value of the work performed by the department in Burma was acknowledged in the Military despatches, and by His Excellency the Governor-General in Council, in Military Department Notification No. 434, dated 16th June 1887, which specially mentioned Messrs. C. P. Landon, C. F. H. Maclean, and R. C. Barker.

75. **Interruptions to Communication.**—Appendix K. is a statement of all faults on lines and in offices which affected communication in any way during the year, and shows their number, nature, and duration. The total number was 1,260, against 1,281 during 1885-86, but although the number was less their average duration was greater. This increase is traceable to the exceptional difficulties of maintaining communication in the Burma and Upper Burma Divisions. If the lines in those divisions be excluded from the totals of both years, it will be found that, notwithstanding a considerable increase in the length of line and in the number of offices, the number as well as the duration of all interruptions shows a marked decrease.

76. The following table shows the number of interruptions due to various causes, compared with last year:—

CAUSE.	NUMBER OF INTERRUPTIONS.	
	1885-86.	1886-87.
Storms	91	86
Wire breaking	88	47
Trees and branches	56	104
Insulators damaged	32	20
Supports breaking	14	11
Fires	23	17
Floods	43	34

77. The damage due directly to floods has been comparatively small. In Eastern Bengal interruptions aggregating 170 hours were caused in October by boats sailing under the line while the country was flooded, and striking the wires with their masts.

In July, interruptions aggregating 335 hours were caused by floods in Upper Burma, Assam, Bengal, Nagpur, Punjab, and Baluchistan.

78. Exceptional storms did much damage. Early in November the direct coast line between Calcutta and Madras was interrupted for 123 hours, in consequence of 78 miles of the section between Madras and Nellore having been seriously damaged by a cyclone. Later in the same month the section between Vizagapatam and Coconada was also struck by a cyclone which partially destroyed the line for over 50 miles.

The lines on the Malabar coast were much injured in May by successive gales, and interruptions aggregating 200 hours were reported.

79. Other special causes of interruption were—

- (1) the failure of a cable at the Bassein Creek on the Rangoon-Elephant Point line, causing an interruption of 292 hours.
- (2) A fire in the Kach Bazar which fused all the wires.
- (3) The wires being cut near Harnai.
- (4) The wires being maliciously tied together between Narainganj and Comilla.

- (5) The wires being struck during artillery practice near Madras, and, on another occasion, by a bullet near Mussooree.

Licensed Systems.

80. The foregoing remarks relate to wires in departmental use only. The particulars of interruptions on wires maintained for licensed systems will be found in Appendix L.

81. The interruptions per mile of wire compare favourably with those of previous years, being '018 for 1886-87, as against '023 for 1885-86 and '024 for 1884-85, showing a progressive improvement.

82. The interruptions due to defects in offices remain about the same, being '08 per office for 1886-87, as compared with '08 for 1885-86 and '077 for 1884-85.

83. As in previous years, the interruptions per 100 kilometres of wire are compared below with the statistics furnished by some of the principal telegraph systems of Europe. India continues to hold the first place for efficiency in this particular.

	NUMBER OF INTERRUPTIONS PER 100 KILOMETRES OF WIRE MAINTAINED.	
	1885-86.	1886-87.
India, including licensed systems	1'33	1'13
Russia	2'75	3'22
Germany	3'63	3'78
France, proper	3'69	3'75
„ colonies	3'65	5'89
Italy	3'48	7'98
Spain	4'52	7'68
Sweden	5'81	8'67
Belgium	10'38	33'45
Switzerland	7'84	14'72

V.—PRIVATE LINES AND TELEPHONE EXCHANGES.

84. In Telephone business there has been no progress to speak of. The same companies carry on work at Calcutta, Bombay, Madras, Rangoon, Karachi and Moulmein, and the extent of their operations and earnings are shewn below:—

YEAR.	Number of subscribers on the 31st December.	Number of Exchange connections.	Number of private lines.	Amount of gross Rentals.
				R
1882	244	244	5	73,009
1883	411	392	34	1,19,865
1884	699	703	77	1,37,490
1885	822	837	100	1,51,349
1886	849	871	95	1,66,876

85. The increase, it will be seen, is small, while in the same business carried on by the Telegraph Department for Government offices, and in exceptional cases for the public, there has been a positive falling off, as shown below :—

YEAR.	Number of Exchanges.	Number of Exchange connections.	PRIVATE LINES.		Amount of Subscriptions.
			Number of Circuits.	Number of Offices.	
1881 . . .	4	24	37	67	₹ 19,808
1882 . . .	8	56	88	147	40,069
1883 . . .	12	92	89	148	47,131
1884 . . .	9	72	122	200	53,213
1885 . . .	8	71	160	257	61,443
1886 . . .	8	79	156	247	60,182

86. These results are to a certain extent disappointing, and it is hoped that with time the prospect may improve; but, it was foreseen at the outset, that the circumstances of this country did not justify the sanguine expectations of many, as to the rapid development in India of private telephone exchange business.

VI.—ELECTRICAL.

87. The principal event in this branch was the introduction of quadruplex working between Madras and Bombay in January last. The system has worked with a fair amount of success, but, owing to the length of the circuit and climatic and other causes, its stability has not yet proved quite equal to that obtained in other countries with generally much shorter distances and more favourable physical conditions. The instruments employed are of the pattern used in England, and require some modification in details to suit our long circuits. This point is receiving attention.

88. Duplex working was also considerably extended, and improved in some important details.

89. The use of hard drawn copper wire in place of iron wire has been under trial in various localities for the past three years, and it has now been decided to extend its use largely on some of the long and important main lines.

Its disadvantages are the need of very careful handling in its erection, and its high rate of expansion and contraction under changes of temperature, but the former can be overcome by the employment of properly trained workmen, and the latter may almost be disregarded in consideration of its immense electrical superiority. The high conductivity of copper as compared with iron is well known, but when hard drawn and pure it is found to possess great mechanical strength, and is practically free from the electro-magnetic inertia which in iron wires so seriously retards the transmission of electricity. In India, where the distances are so enormous compared with those of most other countries, this quality will prove of the greatest value, and marked improvement is confidently expected from its use on some of the long circuits.

It is now largely used in Great Britain, where its advantages have been brought prominently forward and explained by the eminent electrician Mr. Preece, F.R.S., and it is also being introduced by the Western Union Co. in America.

VII.—STORES AND WORKSHOPS.

90. Both these branches were very fully occupied during the year, and, owing to the spasmodic and urgent nature of many of the demands, were often forced to work under great pressure. Upon the efficiency of these two branches depends in large measure the success of all departmental operations, and it is satisfactory to know that both are now well organised, and under capable superintendence.

91. In the workshops numerous articles were manufactured which in former years were imported from England, and, besides repairing all instruments, a continually increasing business, and turning out large quantities of line stores, the workshops made and issued during the year several thousand items of electrical apparatus. The value of the outturn was Rs. 5,23,435.

SIMLA,
The 24th October 1887.

Summary of Financial Results of the Indian Telegraph Department for the year 1886-87.

	MILES OF LINE.			MILES OF WIRE.			MILES OF CABLE.		
	To end of previous year.	1886-87.	To end of 1886-87.	To end of previous year.	1886-87.	To end of 1886-87.	To end of previous year.	1886-87.	To end of 1886-87.
INDIAN TELEGRAPH.									
<i>Capital Account.</i>									
Departmental property in joint use	6,915'6	218'5	7,134'1	...	...	...	...	...	...
In departmental use only	13,846'4	1,252'2	15,098'6	49,810'6	2,688'8	52,499'4	163'1	7'7	170'8
In use by Guaranteed and Subsidised Lines	1,022'0	86'4	1,108'4	1,267'6	106'2	1,373'8	12'1	1'4	13'5
Property of Native States worked by the Department	144'8	...	144'8	179'0	'1	179'1	...	...	...
Departmental property rented to Railways	4,847'8	948'8	5,796'6	28,787'5	2,537'7	31,325'2	9'1	'2	9'3
Railway property maintained by the Department	1'4	'3	1'1	2'8	'6	2'2	...	...	...
Departmental property rented to Canals	205'8	28'5	234'3	501'9	35'0	536'9	...	...	...
Canal property maintained by the Department	175'8	...	175'8	59'2	...	59'2	...	...	...
Private lines	225'7	5'2	230'9	753'7	56'6	810'3	2'5	...	2'5
Railway property rented by Telegraph Department	6'6	...	6'6	...	...	...	...	...	...
Property of Native States maintained by the Telegraph Department, but offices worked by Railways	33'9	...	33'9	33'9	...	33'9	...	...	...
TOTAL	27,425'8	2,539'3	29,965'1	81,396'2	5,423'8	86,820'0	186'8	9'3	196'1
PROVINCIAL LINES	84'2	14'8	69'4	84'2	13'4	70'8	...	...	...
GRAND TOTAL	27,510'0	2,524'5	30,034'5	81,480'4	5,410'4	86,890'8	186'8	9'3	196'1

Summary of Financial Results of the Indian Telegraph Department for the year 1886-87 —continued.

		To end of previous year.	1886-87.	To end of 1886-87.
Lines	Departmental	R 2,15,45,231	R 10,88,047	R 2,26,33,278
	Railway	64,00,891	8,76,807	72,77,698
	Guaranteed	6,06,042	30,537	6,36,579
	TOTAL	2,85,52,164	19,95,391	3,05,47,555
Buildings	Signal Offices	40,49,199	2,42,027	42,91,226
	Quarters for Officers	12,240	...	12,240
	Cable houses and Tanks	38,599	...	38,599
	Store houses	3,43,824	8,174	3,51,998
Tools and Plant	Workshop buildings	2,22,296	9,195	2,31,491
	TOTAL	46,66,158	2,59,396	49,25,554
Outlay	First fitting of Offices	13,49,688	89,711	14,39,399
	Other Tools and Plant	1,62,875	2,889	1,59,986
	Share of Store Contingencies	11,603	9,274	20,877
	TOTAL	15,24,166	96,096	16,20,262
Stores	Suspense heads	29,79,046	3,38,360	26,40,686
	Charge for exchange on expenditure in England	51,987	20,855	72,842
		5,99,984	77,895	6,77,879
	TOTAL PRESENT CAPITAL	3,83,73,595	21,11,273	4,04,84,778
Temporary Telegraphs for military purposes		56,745	...	56,745
	TOTAL CAPITAL EXPENDITURE	2,82,16,760	21,11,273	4,04,84,778

Number of	Divisions			...	17
	Signal Offices	Private	65		
Messages	State	Free	65	2,055,575	20,721,820
			457,694	1,879	3,423,560
					137,263
TOTAL				2,515,148	24,282,643
From paid messages	Private	State		31,28,733	4,60,19,845
				16,97,677	1,29,70,389
" free				48,26,410	5,89,90,234
				34,215	20,82,988
TOTAL				48,60,625	6,10,73,222
Railway Telegraphs				9,64,997	68,82,021
Guaranteed				82,975	8,28,141
Miscellaneous				67,866	9,27,239
TOTAL				59,76,463	6,97,10,623
Working Expenses				41,21,873	7,24,87,980
Net Charge (difference between Revenue and Working Expenses)				18,54,590	27,77,357
Per mile of line	Revenue			198,98	2,321,05
	Net Charge			61,74	92,47
Percentage on	Revenue			14,78	17,243
Capital Outlay	Net Charge			4,58	6,86
Value of unissued balance of Stores at end of year				3,38,360	26,40,686
TOTAL EXPENDITURE ON CAPITAL AND REVENUE				62,33,146	11,29,16,013
DEFICIT ON TOTAL EXPENDITURE				2,56,683	4,32,05,390

NUMBER OF PAID MESSAGES AND INDIAN SHARE OF COLLECTIONS IN 1985-86.

	State.	Private.	Total.
Paid Message Revenue	10,52,062	29,06,990	39,59,052
Deduct amount credited to Provincial Revenue.	1,139	2,596	3,735
Net Departmental paid Message Revenue	10,50,923	29,06,394	39,57,317

This Return includes 1,096 messages on the services of French and Portuguese Governments and of His Highness the Khn of Khet-t, the value of which, viz., Rs.510-9, has not been credited to Revenue.

Return of the Number and Value of Inland and Foreign Messages sent, and of Foreign Messages "Received" and "Transit," during the year 1886-87, showing also the Increase and Decrease under each head on the figures for the previous year—continued.

DIVISIONS.	INCREASE.										DECREASE.																								
	INLAND.					FOREIGN.					TOTAL.					INLAND.					FOREIGN.					TOTAL.									
	State.		Private.		Grand Total.	State.		Private.		Grand Total.	State.		Private.		Grand Total.	State.		Private.		Grand Total.	State.		Private.		Grand Total.										
	No.	Value.	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.		No.	Value.								
Arakan.	46	1,858	5	...	...	165	3	46	1,858	5	...	165	3	46	2,023	8	...	744	135	...	2	4	9	85	...	2	4	9	829	135	9	831	140	2	
Assam.	1,694	11,287	8	5,645	6,305	11	1	6	4	...	...	127	6	1,695	14,233	12	5,645	6,432	14	7,340	20,726	10	...	...	...	...	...	...	...	...	1	...	...
Bellary.	1,002	3,220	11	3,083	3,630	0	...	...	...	...	54	9	1,002	3,220	11	3,139	4,174	9	4,141	7,386	4	...	...	...	...	...	...	...	...	...	...	...	...
Baluchistan.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal.	1,359	8,689	6	24,294	25,728	14	2	...	...	...	...	1,358	30,493	4	1,361	689	6	25,652	56,212	2	27,013	61,901	8	...	...	...	...	...	...	...	...	...	...
Bombay.	...	...	...	27,709	32,310	14	...	...	...	...	...	20,810	98,670	1	...	...	48,519	1,30,980	15	48,519	1,30,980	15	5,668	13,933	13	...	...	...	...	...	...	6,065	23,937	6	
Burma.	19,809	98,321	0	20,219	26,016	10	...	...	...	...	...	9,594	54,480	1	19,839	98,321	0	29,813	80,496	11	49,622	1,73,817	11	...	...	...	...	...	...	...	...	169	7,245	9	
Upper Burma.	87,540	6,80,447	2	29,408	39,734	11	88	850	3	404	1,173	15	87,624	6,90,397	5	29,812	40,908	10	117,436	7,31,305	15	...	...	...	...	...	...	...	...	...	...	...	72,538	15	
Dacca.	142	3,039	5	2,334	2,266	4	...	...	...	...	...	15	24	162	0	132	3,040	4	2,358	2,428	4	2,500	5,468	8	...	...	...	...	...	...	...	1,862	4		
Ganjam.	2,069	8,985	14	...	2,401	3	...	...	...	...	...	...	2,069	8,985	14	...	2,401	3	2,069	11,367	1	...	...	...	...	...	...	...	...	...	...	6,065	23,937	6	
Indore.	...	...	...	...	54	7	...	...	...	...	...	...	...	...	...	...	54	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras.	6,228	27,990	8	19,123	12,983	15	...	...	...	...	...	...	6,228	28,231	4	19,123	12,983	15	25,351	41,195	3	...	...	...	...	...	...	...	...	...	...	...	799	877	12
Malabar.	205	1,815	2	5,982	8,198	11	1	37	11	365	2,297	11	206	1,882	13	6,357	10,496	6	6,563	12,349	3	...	...	...	...	...	...	...	...	...	...	4,023	4,780	9	
Nagpur.	2,100	6,336	0	10,819	12,719	11	4	31	12	19	112	11	2,126	6,367	12	10,838	12,832	6	12,961	19,200	2	...	...	...	...	...	...	...	...	...	...	...	11,547	27,166	12
Ordh & Kohlikund.	1,410	4,907	13	8,279	7,986	3	...	...	...	...	...	...	257	14	1,410	4,907	13	8,279	8,254	1	9,689	13,161	14	...	...	...	...	...	...	...	...	...	...	...
Punjab.	...	...	...	6,083	5,387	15	...	...	...	...	...	...	967	0	...	...	6,063	6,314	15	6,063	6,314	15	14,963	62,014	2	...	...	...	...	...	...	...	15,123	68,686	12
Tajpootana.	...	...	...	3,984	2,531	9	...	...	...	...	...	...	...	...	...	3,984	2,531	9	3,984	2,531	9	264	768	2	...	...	...	...	...	...	...	...	312	2,352	10
Sind.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,901	1,09,283	10
Total.	123,646	8,68,898	10	166,932	1,88,206	13	92	1,267	9,32,650	1,09,441	5	123,738	8,70,166	3	199,582	377,698	2	323,320	12,47,814	5	54,101	1,72,717	5	11,164	7,529	...	...	...	...	...	...	...	96,432	3,19,134	5
Adjustments.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net total (including adjustments).	123,646	8,68,898	10	166,932	1,87,161	7	92	1,267	9,32,650	1,30,993	8	123,738	8,70,166	3	199,582	3,18,154	15	323,320	11,88,521	2	54,101	1,72,717	5	11,164	7,529	...	...	...	...	...	...	...	96,432	3,19,134	5
Net increase and decrease on the previous year.	69,545	6,96,181	5	155,768	1,79,632	7	...	...	2,762	42,495	15	68,338	6,47,058	7	158,550	2,22,128	6	226,888	8,09,186	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Abstract of Foreign Traffic with India by the Indo-European and Red Sea routes for the year 1886-87.

ROUTE.		NUMBER OF MESSAGES BY EACH ROUTE (EXCLUSIVE OF TRANSIT).			PERCENTAGE OF NUMBER.		
		To India.	From India.	TOTAL.	To India.	From India.	TOTAL.
INDO- EUROPEAN	<i>Viâ Teheran</i> .	27,947	40,178	68,125	36'05	43'79	40'24
	<i>Viâ Turkey</i> .	1,124	719	1,843	1'45	0'78	1'09
	Persian Gulf <i>Viâ Karachi</i>	762	1,030	1,792	0'98	1'12	1'06
RED SEA .	<i>Viâ Suez</i> .	47,702	49,830	97,532	61'52	54'31	57'61
TOTAL .		77,535	91,757	169,292	100'00	100'00	100'00

... ..

NATURE OF COMPLAINTS.	NUMBER OF COMPLAINTS RECEIVED.			TRANSFERRED TO OTHER TELEGRAPH ADMINISTRATIONS.										NOT TRANSFERRED TO OTHER TELEGRAPH ADMINISTRATIONS.				NUMBER OF PAID MESSAGES.			PERCENTAGE OF MESSAGES WHICH FORMED THE SUBJECT OF COMPLAINTS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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				Admitted.			Rejected.			TOTAL REJECTED.				NOT BEING SUPPORTED BY PRESCRIBED DOCUMENTS.			TRANSFER FORBIDDEN BY CONVENTION.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	Railway.	Foreign.	TOTAL.	Railway.	Foreign.	TOTAL.	Being groundless.	On technical grounds.	Railway.	Foreign.	TOTAL.	Railway.	Foreign.	TOTAL.	Railway.	Foreign.	TOTAL.	Railway.	Foreign.	TOTAL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Non-delivery	120	111	231	54	44	98	43	30	21	...	94	2	14	...	8	...	15</

The figures in antique are those for last year.

Increase or decrease in the number of admitted complaints

Decrease	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Increase	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net increase	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

14 36 per cent.

3693

513

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE PUNJAB FOR 1886-87.

No. 121., dated Fort William, January 17th, 1888.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter No. 0407 I., dated 27th November 1887, from the Government of the Punjab, forwarding the Revenue Report of Irrigation Works in the Punjab for 1886-87 and Resolution by that Government reviewing the Report.

OBSERVATIONS.—Capital Accounts are kept for all the canals in the Province of the Punjab which are under the administration of Irrigation Officers, with the exception of the Muzaffargarh Canals, for which only Revenue Accounts are kept. The expenditure on Capital during the year was R21,12,397, which was divided as follows among the three main classes of Irrigation Works :—

	Expenditure during the year 1886-87.	Expenditure to end of the year 1886-87.
	R	R
Protective Public Works	1,06,505	33,69,822
Productive Public Works	20,19,259	5,21,92,444
Minor Works and Navigation (for which Capital and Revenue Accounts are kept)	—13,367	18,99,423
TOTAL .	21,12,397	5,74,61,689

In addition to this, that portion of the expenditure of the Sirhind Canal which is contributed by Native States was R9,84,654; this raised the total capital expended by those States to R28,51,884.

The estimated cost of all the works included in the above statement is R6,09,92,713, so that a comparatively small sum of about 35 lakhs remains unexpended out of existing sanctioned proposals. These contemplate altogether 2,961 miles of canals and 4,468 miles of distributaries, of which 2,855 miles of canals and 3,949 miles of distributaries are completed.

2. The Revenue accounts of the year shewed the following actual results :—

	Gross Revenue.	Net Revenue.	Percentage of Net Revenue on total Capital outlay to end of the year.
	<i>R</i>	<i>R</i>	<i>R</i>
Protective Public Works	26,714	—28,321	<i>Nil</i>
Productive Public Works	81,80,535	17,97,970	3.44
Minor Works and Navigation (of which Capital and Revenue accounts are kept)	10,00,030	2,05,292	10.80
TOTAL .	42,07,279	19,74,941	3.43

The return of 3.44 per cent. shewn above is calculated on the entire capital outlay up to the end of the year, of which a very considerable portion has been expended on works which are not yet in full operation, and another portion on the Chenab Canal which had not during the year under review been opened for irrigation. The net receipts of the year are somewhat abnormally increased by an adjustment of revenue of previous years, amounting to a little more than two lakhs of rupees, which has been made mainly in the accounts of the Bari Doab Canal.

3. The Major Irrigation Works—that is, the Protective and Productive Works—in the Punjab shew, on the whole, a net profit to the State—that is, the net receipts from the commencement up to date have exceeded the charges for simple interest on the capital invested. The excess of net revenue over interest charges amounts to nearly 200 lakhs of rupees and is entirely due to the great profit derived from the Western Jumna Canal; in the case of all the other Major Works, the total interest charges exceed the total net revenue. On none of these works, however, with the exception of the Bari Doab Canal, is irrigation fully developed.

4. The figures in the foregoing paragraphs have been based on the actual results as given in the accounts. The following statement compares the revenue *assessed* in 1886-87 with similar figures for the three previous years :—

	1886-87.	1885-86.	1884-85.	1883-84.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
PERENNIAL .	PROTECTIVE WORKS—			
	Swat River Canal	68,342	19,102	...
	PRODUCTIVE WORKS—			
	Western Jumna Canal	12,06,571	9,16,787	11,40,738
	Bari Doab Canal	14,68,350	17,96,938	13,77,388
INUNDATION .	Sirhind Canal (British portion)	5,29,340	3,30,374	75,240
	Lower Sohag and Para	18,760	17,755	307
	Sidnai Canal	57,262	...	...
	MINOR WORKS—			
	Those for which Capital and Revenue Accounts are kept	10,03,539	9,36,990	10,13,026
	Those for which only Revenue Accounts are kept	3,35,892	3,54,834	3,69,785
	TOTAL .	46,88,056	43,72,780	39,76,484
				44,60,881

The assessed revenue differs from that actually collected and credited in the accounts in that the rabi assessments are not due within the year in which they are made. The actual outstandings of revenue due but not collected during the year are small in the Punjab: the largest arrears are on the Bari Doab Canal, where the sum of R39,241 was outstanding at the end of 1886-87: the amount is somewhat larger than in the previous year.

5. The assessments shewn in the foregoing paragraph are mainly based on the irrigated areas, which are tabulated in the following statement:—

		1886-87.	1885-86.	1884-85.	1883-84.
		Acres.	Acres.	Acres.	Acres.
PERENNI- AL .	PROTECTIVE WORKS— Swat River Canal . . .	74,373	44,092	...	...
	PRODUCTIVE WORKS— Western Jumna Canal . . .	315,911	223,322	279,208	472,426
	Bari Doab Canal . . .	405,152	505,357	376,762	390,860
	Sirhind Canal (British portion) . . .	215,625	152,837	36,102	5,080
INUNDA- TION .	Lower Sohag and Para . . .	17,340	17,246	645	...
	Sidnai Canal . . .	27,162	...	...	...
	MINOR WORKS— Those for which Capital and Revenue Accounts are kept . . .	619,665	592,453	663,536	557,253
	Those for which only Revenue Accounts are kept . . .	275,412	252,260	258,035	226,499
TOTAL .		1,950,640	1,787,567	1,614,288	1,652,068

The Sidnai Canal, which is an inundation canal from the Ravi river in the Multan district, was first opened for irrigation in the kharif season of 1886-87; as the banks were new, only moderate supplies could be passed down the channel.

The area irrigated consisted of 887,773 acres of kharif and 1,062,867 acres of rabi; the area, whether taken by single crops or by the total of both, is the largest on record. The most promising feature in the development of irrigation is the rapid increase in area on the newer works as compared with the forecasts on which the remunerativeness of the projects had been gauged. This is shewn by the following figures:—

		First year in operation.	Second year.	Third year.	Fourth year.
		Acres.	Acres.	Acres.	Acres.
SWAT RIVER CANAL .	{ Forecast . . .	6,000	12,000	18,000	24,000
	{ Actuals . . .	44,092	74,373	...	...
SIRHIND CANAL .	{ Forecast . . .	5,080	36,102	65,000	100,000
	{ Actuals . . .	5,080	36,102	152,837	215,625
SIDNAI CANAL .	{ Forecast . . .	2,000	6,000	13,000	21,000
	{ Actuals . . .	27,162	...	...	...

The Swat river canal has irrigated during the year under review, which is the second year of irrigation, a larger area than it was estimated to irrigate in the twelfth year. The Sidnai canal has irrigated more in the first year than it was estimated to do in the fourth. The very large increase

in the area under the Swat River was probably due to the very small rainfall (7.49 inches) of the year. On the other canals the rainfall in the kharif season was generally an average one, but in the rabi season there was drought in the later months which caused a large demand for irrigation.

6. More than one-third of the entire area irrigated by the canals is under wheat; during the year 747,514 acres of this crop were watered, and a harvest estimated at nearly 262 lakhs of rupees in value was gathered. The cotton crop is the next in importance both in area and value: 212,779 acres, valued at 62½ lakhs of rupees, were irrigated. The entire value of the crops irrigated during 1886-87 is estimated at Rs. 67,58,501, which is 111½ lakhs higher than the corresponding figure of the previous year.

7. The number of acres irrigated by each cubic foot of water entering the canals is shewn in Statement I. E., and is compared with similar returns for previous years in the 14th paragraph of the Resolution by the Punjab Government. Considerable doubt is expressed of the accuracy of the observations on which the figures are based, and arrangements are being made to secure more perfect results in the future. This return, when fairly accurate, is a valuable gauge of the efficiency of the management and of the distributary system of a canal.

8. The working expenses including indirect charges are shewn in the following statement:—

		1886-87.	1885-86.	1884-85.	1883-84.
		R	R	R	R
PERENNIAL	PROTECTIVE WORKS—				
	Swat River Canal . . .	55,035	25,009	...	...
	PRODUCTIVE WORKS—				
	Western Jumna Canal . . .	5,24,360	5,16,579	4,77,422	4,77,664
	Bari Doab Canal . . .	5,91,230	5,52,042	4,99,607	5,62,330
INUNDATION	Sirhind Canal (British portion) . . .	2,39,603	2,20,280	1,45,210	17,491
	Lower Sohag and Para (inundation) . . .	13,008	8,139	...	...
	Sidnai Canal . . .	14,364	...	...	...
	MINOR WORKS—				
	Those for which Capital and Revenue Accounts are kept . . .	7,94,738	6,97,150	8,02,979	9,12,843
	Those for which only Revenue Accounts are kept . . .	1,45,302	1,66,545	1,88,397	1,77,326
	TOTAL . . .	23,77,640	21,85,744	21,13,615	21,47,654
PER ACRE IRRIGATED . . .		1.21	1.22	1.30	1.29

The rate per acre of the working expenses of the Major Works was Rs. 1.36 and that of the Minor Works Rs. 1.05 as compared with Rs. 1.40 and Rs. 1.02 in the previous year. The increased area irrigated by the Western Jumna Canal has reduced the rate of its maintenance charges, but they are still very high both on that and on the Bari Doab Canal, being 1.65 and 1.45 rupees per acre respectively. It is noted that the repairs on the latter

canal were to some degree special, and that steps have been taken to reduce the charges on the Western Jumna Canal.

9. In the 104th and following paragraphs of the Report by the Chief Engineer, some information is given of the progress in construction and development of irrigation from the Native States Branches of the Sirhind Canal. The distributaries were nearly completed at the close of the year, and systematic irrigation was commenced in the rabi crop of 1886-87. The kharif irrigation of the year amounted to only 7,000 acres, but 50,000 acres were watered in the rabi. These figures are only approximate, but it is stated that arrangements have been made for securing full and accurate returns for future years.

10. The only navigable Canals in the Punjab are certain portions of the Western Jumna and of the Sirhind Canals, aggregating 384 miles in total length. The traffic is at present insignificant, the gross revenue being R28,262 and the working expenses R27,019. The value of goods transported was 11½ lakhs of rupees. These results are rather more favourable than those of the two preceding years.

11. The revenue derived from water-power is one of some importance in the Punjab, both on account of the amount collected and from the fact that it entails a very small expenditure on maintenance and other charges. The revenue of the year from this source was R1,03,602 and of 1885-86 R1,35,127. The decrease is due, not to any real falling-off in the normal revenue, but to the fact that abnormally high rents were realized for flour mills in 1885-86 in the expectation that there would be large demands for flour for war supplies. The revenue derived from water-power in the two years previous to 1885-86 was R67,086 and R70,281.

12. The projects for the Sirsa Kharif Branch of the Western Jumna Canal and for the Jhelum Canal, which were referred to in paragraph 10 of the last Resolution of the Government of India on the Revenue Report of Irrigation Works in the Punjab, were not received during the year 1886-87. It is, however, stated that the projects were nearly completed during that year and were actually ready for submission in November last.

ORDER.—Ordered, that copies of this Resolution and of the Report, and of the Resolution by the Punjab Government, be forwarded to the Secretary of State, and to the Finance and Commerce and Revenue and Agricultural Departments of this Government for information.

Also, that copies of this Resolution be forwarded to the Government of the Punjab for information and guidance.

Also, that copies of this Resolution and of the Report and Resolution by the Punjab Government be forwarded to the Local Governments and Administrations noted in the margin, for information.

The Governments of Madras, Bombay, Bengal, and the North-Western Provinces and Oudh, in the Public Works Department.

The Chief Commissioners, Central Provinces and Burma.

The Foreign Department, for communication to the Resident at Mysore and Coorg.

The Resident at Hyderabad.

The Agents to the Governor General for Central India and Rajputana.

Also, that this Resolution and the Resolution by the Local Government, with a few selected tables,

be published in the Supplement to the *Gazette of India*.

R. HOME, Colonel, R.E.,

Depy. Secy. to the Govt. of India.

GOVERNMENT OF PUNJAB.
PUBLIC WORKS DEPARTMENT.
IRRIGATION BRANCH.

No. 5208 I., dated Lahore, the 18th November, 1887.

RESOLUTION—By the Hon'ble the Lieutenant-Governor of the Punjab and its Dependencies.

Read—

Revenue Report of the Officiating Chief Engineer, Irrigation Works, Punjab, for the year ending 31st
March 1887.

RESOLUTION.—The Capital outlay during, and to the end of, 1886-87 is shown in the following table :—

	CANAL.	CAPITAL OUTLAY.	
		During 1886-87.	To end of 1886-87.
		<i>₹</i>	<i>₹</i>
35. Protective Irrigation Works.	Swát River	1,06,505	33,69,822
48. Irrigation Works not charged against Revenue.	Western Jumna	2,69,761	1,05,84,893
	Bári Doáb	65,883	1,61,36,024
	Sirhind	10,21,408	2,23,93,907
	Lower Sohag and Pára	1,38,884	5,61,998
	Sidhnai	1,42,418	7,20,730
	Chenáb	3,80,905	17,94,892
	TOTAL	20,19,259	5,21,92,444
43. Minor Works and Navigation not classed as Productive.	Upper Sutlej . . . . .	...	5,77,251
	Lower Sutlej and Chenáb . . . . .	...	1,10,102
	Indus	135	7,09,983
	Shahpur . . . . .	...	40,739
	Abdul Rahmán Khán's . . . . .	..	35,456
	Mádhupur Workshops	—13,502	4,25,892
	TOTAL	—13,367	18,99,423
	TOTAL IMPERIAL	21,12,397	5,74,61,689
Contributions	Sirhind Canal	9,84,654	1,28,51,88

Only Revenue Accounts are kept for the Muzaffargarh Canals. In addition to the outlay during 1886-87, a sum of ₹49,401 has been added to the previous outlay on works not charged against Revenue on account of survey expenses up to the end of 1878-79.

2. The assessments, working expenses, profits, and interest charges were as follows:—

Item.	CANAL.	Assessments.	Working Expenses.	Profit.	Interest charges.
		R	R	R	R
35	Swát River	68,842	55,085	13,307	1,28,042
48	Western Jumna	12,06,571	5,24,360	6,82,211	8,97,392
	Bári Doáb	14,68,350	5,91,230	8,77,120	6,19,036
	Sirhind	5,29,340	2,39,603	2,89,737	8,32,148
	Lower Sohag and Pára	18,760	13,008	5,752	18,998
	Sidhnai	57,262	14,364	42,898	25,130
	Chenáb . . . . .	...	...	...	61,766
	TOTAL 48	32,80,283	13,82,565	18,97,718	19,54,470
	TOTAL 35 AND 48	33,48,625	14,37,600	19,11,025	20,82,512
43	Upper Sutlej	1,37,219	1,50,483	—13,264	...
	Lower Sutlej and Chenáb	6,08,388	3,83,789	2,24,599	...
	Indus	2,39,097	2,49,040	—9,943	...
	Shahpur	27,917	11,426	16,491	...
	TOTAL	10,12,621	7,94,738	2,17,883	...
	Muzaffargarh	3,42,329	1,45,302	1,97,027	...
	TOTAL 43	13,54,950	9,40,040	4,14,910	...
	GRAND TOTAL	47,03,575	23,77,640	23,25,935	20,82,512

The assessments have risen from R43,72,780 in 1885-86 to R47,03,575; the working expenses from R21,85,744 to R23,77,640, and the profits from R21,87,036 to R23,25,935. Excluding the Muzaffargarh Canals, which have no Capital account, the profits show a return of 3·70 per centum on the total Capital outlay at the end of 1886-87, against 3·61 in 1885-86.

3. Taking the Protective and Productive Works, on which alone interest is charged, the assessments have risen from R30,80,956 to R33,48,625, the working expenses from R13,22,049 to R14,37,600, and the profits from R17,58,907 to R19,11,025. The return on the Capital outlay to the end of 1886-87 is 3·44 per centum, against 3·29 for 1885-86, and the profits fall short of the interest charges by R1,71,487. If the Swát River Canal, a Protective Work, be excluded, the return is 3·63 per centum, and the deficit only R56,752, or rather less than the interest charges on the Chenáb Canal which is not yet in operation.

4. The collections under Protective and Productive Works amount to R32,07,249, and after deducting R14,37,600 for working expenses, there remains a balance of R17,69,649 to meet interest charges, amounting to R20,82,512, the result being a deficit of R3,12,863. Excluding the Swát River Canal, as before, the deficit is reduced to R1,56,500.

5. The total net revenue from Protective and Productive Works in operation up to the close of 1886-87 amounted to R4,86,30,956, and the total interest

charges, after carrying out the alterations ordered in Government of India Resolution No. 159A.G., dated 8th July 1887, to R2,96,84,023, so that the balance of net Revenue was R1,89,46,933. At the close of 1885-86, after taking into account the same alterations, it was R1,92,59,796. The falling off will cease as the irrigation on the Sirhind Canal develops.

6. The working expenses of Protective and Productive Public Works amount to R14,37,600 against R13,22,049 in 1885-86, and the rate per acre irrigated is R1'36 against R1'42; the increase in cost is partly due to larger charges to the Revenue Account on new Canals, and partly to heavy outlay on the Bári Doáb Canal Headworks. The working expenses of the Western Jumna Canal are high, and arrangements are being made to reduce them. The working expenses of works not classed as Productive amount to R9,40,040 against R3,63,695 in 1885-86, and the rate per acre is R1'05 against R1'02; there has been an increase in the cost of working the Upper and Lower Sutlej systems owing to improvements to the Canals, the need of which had long been recognized.

7. The cost of Establishment per acre irrigated for the last three years is shewn in the following statement:—

CANALS.	COST OF ESTABLISHMENT PER ACRE.		
	1884-85.	1885-86.	1886-87.
	R	R	R
Swát River Canal . . . . .	...	0 21	0 25
Western Jumna Canal	0 91	1 22	0 81
Bári Doáb Canal	0 51	0 45	0 59
Sirhind Canal	0 99	0 35	0 29
Lower Sohág and Pára Canal . . . . .	...	0 09	0 15
Sidhnai Canal . . . . .	...	...	0 15
Upper Sutlej Inundation Canals	0 46	0 76	0 54
Lower Sutlej and Chenáb Inundation Canals	0 20	0 21	0 27
Indus Inundation Canals	0 41	0 47	0 44
Muzaffargarh Inundation Canals	0 18	0 15	0 13

The rate for the Western Jumna Canal is much higher than on the Bári Doáb Canal, but it is proposed to amalgamate the Delhi and Karnál Divisions from the commencement of 1888-89, and the cost will then be reduced.

8. The mileage of channels sanctioned and completed at the end of 1886-87, are given in the following table:—

CANALS.		MILEAGE OF CANALS.		MILEAGE OF DISTRIBUTARIES.		Mileage available for navigation.
		Sanctioned.	Completed.	Sanctioned.	Completed.	
PERENNIAL.	Swát River	22	22	108	108	...
	Western Jumna	370	370	804	804	248
	Bári Doáb	354	354	1,020	1,020	..
	Sirhind	314	314	1,952	1,087	136
	{ British	222	222	1,925	1,348	46
	Native States	154	48	321	67	...
	Chenáb Canal	92	12	22	22	...
	Lower Sohág and Pára	37	37	112	112	...
	Sidhnai	203	203	107	107	...
	Upper Sutlej	674	674	...	...	...
INUNDATION.	Lower Sutlej and Chenáb	651	651	...	...	...
	Indus	693	693	378	378	...
	Muzaffargarh	90	90	22	22	...
	Shahpur					
	TOTALS	3,654	3,548	4,846	4,327	384
	{ British	222	222	1,925	1,348	46
Native States						

This shows that, with the exception of the Chenáb Canal, the works in hand are rapidly approaching completion.

9. The areas irrigated during the past five years are as follows :—

YEAR.	PERENNIAL CANALS.			INUNDATION CANAL.			TOTAL.		
	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1882-83 . . .	319,224	408,634	727,858	533,686	421,728	955,414	852,910	830,362	1,683,272
1883-84 . . .	366,567	501,749	868,316	434,262	349,490	783,752	800,829	851,239	1,652,068
1884-85 . . .	345,869	348,203	692,072	522,474	399,742	922,216	868,343	745,945	1,614,288
1885-86 . . .	368,574	557,034	925,608	501,939	360,020	861,959	870,513	917,054	1,787,567
1886-87 . . .	351,472	659,589	1,011,061	536,301	403,278	939,579	887,773	1,062,867	1,950,640

The areas of both the kharif and rabi seasons are the largest on record.

The progress on the Perennial Canals is very satisfactory, and is likely to be maintained as the irrigation on the Sirhind Canal is developing much faster than was expected, the area irrigated during the year being 215,625 acres against a forecast of 100,000 acres. The Swát River Canal irrigation is also extending very rapidly, and the water was very eagerly taken during the rainless rabi. The area on the Inundation Canals is dependent more or less on the nature of the floods in the rivers, as the heads are open and the water in the rivers uncontrolled, but the new Sidhnai Canal, which has a weir across the Rávi at its head, has in its first year irrigated 27,162 acres out of an estimated total area of 64,000 acres, and a large increase may be expected in 1887-88.

10. The areas of the principal crops irrigated during the last five years are detailed below :—

CROPS.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	Acres.	Acres.	Acres.	Acres.	Acres.
Sugarcane	69,386	54,675	69,610	58,394	59,104
Rice	119,695	146,857	147,401	147,529	146,777
Jowár	130,532	128,473	159,041	152,756	151,525
Maize	30,694	32,259	18,606	39,994	36,961
Wheat	586,368	615,831	533,838	649,442	747,514
Cotton	167,991	177,308	186,549	196,851	212,779

Sugarcane is somewhat below the average of the preceding four years, but rice has varied little during the five years' period. Jowár and Maize have about the same areas as last year, but the Wheat area is by far the largest on record, and Cotton area appears to be steadily increasing.

11. The estimated value of crops grown on the Canal during 1886-87 is Rs. 5,67,58,501. Taking the Perennial Canals and omitting the Inundation Canals, the crops on which are assisted by well-irrigation, the average value per acre is Rs. 31.72, while the average water rate per acre is only Rs. 3.03 or less than one-tenth.

12. The supplies in the rivers were unusually low during the latter portion of the year, and the whole supply of the Sutlej was for the first time taken into the Sirhind Canal. The securing sluices at the head of the Bári Doáb Canal were again severely damaged by the floods of 1886, but the repairs carried out during the cold weather have withstood the floods of 1887, and the works are now in a very satisfactory condition. The Headworks of the Western Jumna and Sirhind Canals suffered no damage worth mentioning, and complete command over the supply of the latter Canal has been ensured by the falling shutters which were fixed on the crest of the weir during the year.

13. The rainfall during the kharíf season was quite up to the average, and a fall of rain in October was of great use for the rabi sowings, but the rainfall during the latter months of the rabi season almost entirely failed over the whole province, and the demand for irrigation was very great.

14. The duty, or area irrigated per cubic foot of water entering the Canal, is given below for the Perennial Canals for the last five years:—

CANAL.	AREA IRRIGATED PER CUBIC FOOT.									
	1882-83.		1883-84.		1884-85.		1885-86.		1886-87.	
	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.
Swát River	...	...	...	...	...	...	...	152	62	188
Western Jumna	66	101	74	121	94	81	86	70	66	110
Bári Doáb	54	104	53	139	48	115	59	140	69	124
Sirhind	...	...	...	...	...	...	57	126	46	88

A uniform system of calculating the duty has lately been laid down, and attention has been drawn to the necessity for periodical observations of discharge; at present the discharge tables are hardly to be depended on.

15. The Miscellaneous Receipts for the last five years are shown in the following table:—

YEAR.							Miscellaneous Receipts.
							R
1882-83	.	.	.	.	.	.	1,95,408
1883-84	.	.	.	.	.	.	2,35,621
1884-85	.	.	.	.	.	.	2,08,141
1885-86	.	.	.	.	.	.	2,73,568
1886-87	.	.	.	.	.	.	2,28,470

Mill rents and the demand for plantation produce, which are the two principal items of Miscellaneous Revenue, fluctuate a good deal, but an increase may be looked for from the rents of the new mills on the Sirhind Canal.

16. The Sidhnai Canal was opened during the Kharíf of 1886-87, but only moderate supplies could be run in it owing to the banks being new. Irrigation was carried on down to the crossing of the North-Western Railway, and owing to the Rájbahás and water-courses having been completed beforehand, a very satisfactory start was made. The demarcation of new villages on the waste lands of this portion was completed, and most of the land given out to settlers. On the Lower Sohág and Pára Canal the demarcation of villages was also well advanced.

17. The Native States Branches of the Sirhind Canal was practically completed during the year, and a large number of the Distributaries were handed over to the States for irrigation. The area irrigated from the Native States Branches is not accurately known, but it is estimated at 57,000 acres and the assessments at R98,875; arrangements have been made for the supply of statistics of their working in future years.

18. The surveys for a Canal from the left bank of the Jhelum, and for the Sirsa (kharíf) Branch of the Western Jumna Canal, were almost completed during the year, and the projects for both are now ready for submission to the Government of India. With the exception of the Chenáb Canal, the projects

already sanctioned are now practically completed, and the Lieutenant-Governor trusts that the new projects will receive early sanction in order that the annual grants for Productive Public Works may be fully utilized. The Punjab presents an unrivalled field for irrigation projects; there is water, land of good quality and sufficient surplus population to cultivate it, while the scanty and uncertain rainfall makes irrigation a necessity, and guarantees steady returns.

19. Colonel R. Home, R.E., made over charge of the Department to Lieutenant-Colonel F. J. Home, R.E., Officiating Chief Engineer, in November 1886.

20. The Lieutenant-Governor is of opinion that the results of the year's working are satisfactory, and very creditable to the Chief Engineer and other officers of the Irrigation Department.

By order of the Hon'ble the Lieutenant-Governor,

F. J. HOME, *Lieut.-Colonel, R.E.,*

Offg. Joint Secy. to Government, Punjab,

P. W. D., Irrigation Branch.

Statement showing the Financial Results of Irrigation Works in the Punjab up to and for the Year 1886-87, the Revenue Account being based on the collections for the year.

CANALS.	CAPITAL OUTLAY.						GROSS REVENUE.				WORKING EXPENSES.		NET REVENUE.		CHARGES FOR INTEREST.		PROFIT.		PERCENTAGE OF PROFIT DURING YEAR ON CAPITAL OUTLAY.		
	DURING 1886-87.			TO END OF 1886-87.			DURING 1886-87.		TO END OF 1886-87.		DURING 1886-87.	To end of 1886-87.	DURING 1886-87.	To end of 1886-87.	DURING 1886-87.	To end of 1886-87.	DURING 1886-87.	To end of 1886-87.	Exclud- ing inter- est.	Includ- ing interest.	
	Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.	Direct.	Indirect.	
	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
CANALS IN OPERATION. Works for which Capital and Revenue Accounts are kept. Protective Works.																					
Great River Canal	89,765	7,740	1,06,505	32,50,129	1,18,393	33,68,522	26,714	...	26,984	...	26,984	55,035	80,046	-26,331	-83,590	1,23,043	7,31,986	-1,56,303	-764,946	-0.64	-0.64
PRODUCTIVE WORKS.																					
Western Jumna Canal	3,51,263	19,483	3,70,746	1,00,60,146	5,24,417	1,05,84,563	8,39,968	...	8,39,968	...	8,39,968	5,24,360	1,45,03,009	3,72,948	3,52,03,023	3,97,393	65,32,812	-24,444	2,66,70,311	-0.12	-0.12
Bart Dab Canal	65,541	2,642	68,183	1,65,07,517	6,29,917	1,61,36,024	2,91,377	...	2,91,377	...	2,91,377	2,49,693	1,23,94,732	1,15,680	1,55,74,792	6,19,036	1,40,23,675	4,86,011	10,48,853	-0.11	-0.11
Barkind Canal (Imperial)	9,77,201	44,207	10,21,408	2,12,92,289	11,01,608	2,33,93,897	3,54,307	...	3,54,307	...	3,54,307	1,05,313	6,22,531	1,15,304	1,40,23,675	8,32,148	73,06,427	-7,36,544	76,67,298	-0.11	-0.11
Barkind Canal (Contributions)	9,84,654	5,842	9,90,496	1,35,51,984	1,25,31,484	10,26,308	10,26,308	...	10,26,308	...	10,26,308	1,05,313	2,70,694	-95,113	-1,74,303	18,993	41,599	-23,223	35,577	-0.17	-0.17
Lower Sohan and Fero Canal	1,33,943	5,842	1,39,785	6,61,446	1,20,529	5,01,494	6,46	...	6,46	...	6,46	13,095	21,137	6,774	7,691	25,130	53,491	-26,301	53,491	-0.17	-0.17
Barkind Canal	1,39,548	5,570	1,45,118	6,61,446	25,040	7,20,730	13,163	...	13,163	...	13,163	14,364	44,364	-1,171	-1,171	18,92,704	2,83,19,973	-2,94,739	3,06,61,003	-0.16	-0.16
TOTAL	14,68,800	74,754	15,43,554	6,44,99,421	22,84,131	5,02,97,652	24,99,109	...	24,99,109	...	24,99,109	13,52,565	2,74,91,084	16,97,906	4,86,94,036	19,54,470	2,98,52,157	-3,76,535	3,06,31,692	-0.71	-0.71
Imperial (Contributions)	9,94,654	...	9,94,654	1,25,51,984	1,20,529	5,01,494	10,26,308	...	10,26,308	...	10,26,308	1,05,313	2,70,694	-95,113	-1,74,303	...	...	...	...	...	...
CANALS UNDER CONSTRUCTION.																					
Works for which only Revenue Accounts are kept.																					
Chenab Canal	3,69,716	11,186	3,80,902	17,23,006	85,916	17,84,922	24,80,100	...	24,80,100	...	24,80,100	13,52,565	2,74,91,084	16,97,906	4,86,94,036	19,54,470	2,98,52,157	-3,76,535	3,06,31,692	-0.71	-0.71
GRAND TOTAL PRO-IMPERIAL PRODUCTIVE WORKS	19,38,516	85,942	20,24,458	7,70,51,427	23,94,047	5,24,01,111	27,18,058	...	27,18,058	...	27,18,058	13,52,565	2,74,91,084	16,97,906	4,86,94,036	19,54,470	2,98,52,157	-3,76,535	3,06,31,692	-0.71	-0.71
Imperial (Contributions)	9,94,654	...	9,94,654	1,25,51,984	1,20,529	5,01,494	10,26,308	...	10,26,308	...	10,26,308	1,05,313	2,70,694	-95,113	-1,74,303	...	...	...	...	...	...
MINOR WORKS AND NAVIGATION.																					
Works for which Capital and Revenue Accounts are kept.																					
CANALS IN OPERATION.																					
Upper Sohan Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lower Sohan and Chenab Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indus Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shalpur Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madhopur Workshops	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
CANALS UNDER CONSTRUCTION.																					
Abdul Rahman Khan's Canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL MINOR WORKS AND NAVIGATION	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL {IMPERIAL CONTRIBUTIONS}	20,13,714	93,683	21,12,397	7,70,51,427	23,94,047	5,24,01,111	27,18,058	...	27,18,058	...	27,18,058	13,52,565	2,74,91,084	16,97,906	4,86,94,036	19,54,470	2,98,52,157	-3,76,535	3,06,31,692	-0.71	-0.71
Works for which only Revenue Accounts are kept.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Muzaffargarh Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

(a) Includes Rs. 214 for expenditure on water-courses.

(b) Do. do.

(c) Do. do.

(d) Do. do.

(e) Do. do.

(f) Do. do.

(g) Do. do.

(h) Do. do.

(i) Do. do.

(j) Do. do.

(k) Do. do.

NOTE.—Amount for the year Adjustment of previous year

Total as shown by Examiner, P. W. A.

Total as shown by Examiner, P. W. A.

Total as shown by Examiner, P. W. A.

Total as shown by Examiner, P. W. A.

Total as shown by Examiner, P. W. A.

Total as shown by Examiner, P. W. A.

Statement showing the Financial Results of Irrigation Works in the Punjab for and to end of 1886-87, the Revenue Account being based on the Assessments of the Year.

CANALS.	CAPITAL OUTLAY.						GROSS ASSESSMENTS.						WORKING EXPENSES.						Charges for Interest.	Profit.	PERCENTAGE OF PROFIT DURING THE YEAR ON CAPITAL OUTLAY.		AREA IRRIGATED.
	DURING 1886-87.			TO END OF 1886-87.			Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.	Net Revenue.	Excluding Interest.	Including Interest.								
	Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.																	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R					
CANALS IN OPERATION. Works for which Capital and Revenue Accounts are kept. Protective Works.																							
Swat River Canal	98,765	7,740	1,06,505	32,50,429	1,19,393	33,69,822	68,342	...	68,342	55,035	13,307	1,25,042	-6.43	74,973									
PRODUCTIVE WORKS.																							
Western Jumna Canal	2,51,268	18,493	2,69,761	1,00,00,446	5,24,447	1,05,24,893	11,48,249	58,322	12,06,571	5,24,390	6,82,211	3,97,302	6.45	315,911									
Bari Doab Canal	63,241	2,642	65,883	1,53,07,517	6,28,507	1,61,36,024	11,34,528	3,33,822	14,68,350	5,91,230	8,77,120	6,19,098	5.44	405,152									
Sirhind Canal { Imperial	9,77,201	44,207	10,21,408	2,12,92,299	11,01,53	2,23,93,807	5,29,340	...	5,29,340	2,39,603	2,89,737	8,32,148	1.29	215,625									
Contributions	9,84,654	...	9,84,654	1,23,51,884	...	1,23,51,884	10,205	...	10,205	1,05,348	...	...	-0.74	...							
Lower Sohg and Para Canal	1,33,042	5,842	1,38,884	20,529	23,040	43,569	626	18,184	18,760	13,008	5,752	15,068	1.05	17,340									
Sidhnai Canal	1,38,848	3,570	1,42,418	(c) 6,97,690	23,040	7,20,730	57,262	...	57,262	14,364	42,898	25,130	5.09	27,162									
TOTAL { Imperial	15,63,600	74,754	16,38,354	(c) 4,80,99,421	22,98,131	5,03,97,552	28,70,005	4,10,278	32,80,283	13,82,565	18,97,718	18,92,704	3.76	1,931,190									
Contributions	9,84,654	...	9,84,654	1,23,51,884	...	1,23,51,884	10,205	...	10,205	1,05,348	...	...	-0.74	...							
CANALS under construction. Works for which only Capital Accounts are kept.																							
Chenab Canal	3,69,716	11,189	3,80,905	17,29,006	65,886	17,94,892	...	...	...	...	...	61,766	-9.44	...						
GRAND TOTAL PRO- { Imperial	19,33,316	85,943	19,19,259	(c) 4,93,28,427	23,64,017	5,21,92,444	28,70,005	4,10,278	32,80,283	13,82,565	18,97,718	19,51,470	3.62	981,190									
DUCTIVE WORKS { Contributions	9,84,654	...	9,84,654	1,23,51,884	...	1,23,51,884	10,205	...	10,205	1,05,348	...	...	-0.74	...							
MINOR WORKS AND NAVIGATION. Works for which Capital and Revenue Accounts are kept.																							
CANALS in operation.																							
Upper Sutlej and Irrigation Canals	...	...	...	8,21,103	56,148	8,77,251	10,035	1,18,186	1,37,219	1,50,483	...	...	-2.30	102,524						
Lower Sutlej and Chenab Irrigation Canals	...	...	...	1,07,561	2,541	1,10,102	2,79,142	3,30,164	5,90,306	3,83,789	2,15,517	...	195.74	324,612						
Indus Irrigation Canals	135	...	135	6,90,254	19,729	7,09,983	75,273	1,63,824	2,39,097	2,49,040	...	...	-1.26	178,671							
Shahpur Irrigation Canals	...	...	...	38,868	1,871	40,739	27,917	...	27,917	11,426	16,491	...	40.47	13,538						
Madhopur Workshops	-13,502	...	-13,502	4,25,892	...	4,25,892	...	...	...	...	...	...	...	...	
TOTAL	-13,397	...	-13,397	17,83,678	80,289	18,63,967	4,01,365	6,02,174	10,03,539	7,94,738	2,08,801	...	11.20	619,665									
CANALS under construction.																							
Abdul Rahim Khan's Canals	...	...	...	35,447	...	35,456	...	...	...	...	...	...	...	...	
TOTAL MINOR WORKS AND NAVIGATION	-13,367	...	-13,367	18,19,125	80,298	18,99,423	4,01,365	6,02,174	10,03,539	7,94,738	2,08,801	...	10.99	619,665									
GRAND TOTAL { IMPERIAL	20,18,714	93,683	21,12,397	(c) 5,43,97,981	25,63,708	5,71,61,689	33,39,712	10,12,452	43,52,164	22,32,339	21,19,826	20,82,512	3.69	1,075,228									
{ CONTRIBUTIONS	9,84,654	...	9,84,654	1,23,51,884	...	1,23,51,884	10,205	...	10,205	1,05,348	...	...	-0.74	...							
Works for which only Revenue Accounts are kept.																							
Mussafargah Irrigation Canals	...	...	...	...	...	...	93,878	2,42,014	3,35,892	1,45,302	1,90,590	...	...	275,412						

(a) Includes Rs. 2,244 for expenditure on water-courses.

(b) Do. Rs. 46,228 ditto.

(c) Do. Rs. 48,472 ditto.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXVIII of 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 25TH DECEMBER, 1886.		Total mean length open.	RECEIPTS FOR WEEK ENDING 24TH DECEMBER, 1887.		TOTAL RECEIPTS FROM 1ST APRIL TO 25TH DECEMBER, 1886.		TOTAL RECEIPTS FROM 1ST APRIL TO 24TH DECEMBER, 1887.		Total Increase in 1887-88.	Total Decrease in 1887-88.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
7th Jan., 1888	<i>Lines worked by Guaranteed Companies.</i>												
7th ditto	Oudh and Rohilkhand	686	1,18,541	173	693	1,47,756	213	47,27,978	182	46,36,530	170	...	91,448
1st Dec., 1887	Madras	861	1,75,612	204	831	1,77,743	214	58,85,303	178	59,77,463	188	92,100	...
7th Jan., 1888	South Indian	654	90,589	139	654	99,055	151	37,10,459	148	37,31,366	149	20,907	...
7th ditto	Great Indian Peninsula	1,504	7,79,223	519	1,504	6,99,709	465	2,77,23,599	481	2,79,80,392	487	2,05,793	...
	Bombay, Baroda and Central India	461	2,92,714	635	461	2,32,000	503	98,35,354	555	85,99,364	487	...	12,35,990
	TOTAL	4,166	14,56,679	350	4,143	13,56,203	327	5,18,82,753	325	5,09,34,115	321	...	9,48,638
	<i>State Lines worked by Companies.</i>												
4th Jan., 1888	East Indian	1,515	8,89,508	587	1,514	10,11,689	668	3,35,16,483	582	3,24,35,648	563	...	10,80,835
4th ditto	Patna-Gya	57	5,650	99	57	8,056	141	3,97,750	183	3,70,431	170	...	27,325
4th ditto	Dildarnagar-Ghazipur	12	757	63	12	1,021	85	34,491	70	35,461	78	970	...
4th ditto	Sindia	75	8,827	118	75	8,547	114	2,77,228	98	3,24,537	114	47,309	...
7th ditto	Rajputana-Malwa (a)	1,604	3,19,573	192	1,604	3,69,000	222	1,31,51,091	206	1,14,25,424	179	...	17,25,667
4th ditto	Bengal-Nagpur	149	23,243	150	149	30,041	202	8,40,471	148	8,04,295	152	14,824	...
4th ditto	Southern Mahratta (b)	477	34,347	72	850	54,451	64	12,86,553	96	23,07,413	84	10,20,800	...
7th ditto	Bareilly-Pilibhit	36	1,802	52	36	1,900	54	65,739	48	62,051	45	...	3,688
31st Dec., 1887	Indian Midland	42	3,706	88	42	3,222	77	89,159	50	1,18,646	74	29,487	...
7th Jan., 1888	Lucknow-Sitapur	...	...	...	105	4,425	42	...	...	1,43,995	45	1,43,995	...
31st Dec., 1887	Sihramau	...	...	...	83	3,703	45	...	...	(e) 38,726	32	38,726	...
	Cuddapah-Nellore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	4,027	12,87,453	320	4,587	14,96,173	311	4,96,07,071	332	4,81,26,627	287	...	15,41,344
	<i>State Lines worked by Government.</i>												
31st Dec., 1887	Eastern Bengal (c)	606	1,86,556	308	645	2,06,432	320	61,45,164	267	70,45,355	287	9,00,191	...
7th Jan., 1888	Nalhati	27	1,051	01	27	1,021	59	60,952	59	60,683	65	5,731	...
7th ditto	Lirhoot	240	30,296	123	259	34,386	133	11,35,651	121	12,05,230	133	1,29,579	...
31st Dec., 1887	Wardha-Coal	45	19,056	423	45	15,602	347	4,86,486	281	4,82,712	280	...	3,774
7th Jan., 1888	Burma	327	37,886	110	327	40,405	142	16,71,556	135	20,66,030	166	3,95,074	...
24th Dec., 1887	Cheira-Companyganj	7	12	1	8	177	22	(f) 1,110	6	9,566	33	8,450	...
7th Jan., 1888	North-Western (d)	1,885	3,71,036	197	2,433	4,38,615	180	1,77,64,176	245	1,54,17,566	165	...	23,46,610
7th ditto	Jorhat	28	692	25	28	1,032	37	30,960	31	40,139	40	9,179	...
7th ditto	Bilaspur-Etawa (Katni-Umaria Section)	37	1,251	34	37	2,052	55	(g) 8,045	28	54,607	39	46,562	...
	TOTAL	3,208	6,48,436	202	3,800	7,46,322	196	2,73,04,100	224	2,64,48,488	182	...	8,55,612
	GRAND TOTAL (GUARANTEED AND STATE)	11,401	33,92,568	298	12,539	35,98,760	287	12,88,54,824	299	12,55,09,230	266	...	33,45,594
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,42,86,657	149	6,43,48,582	136	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,45,68,167	150	6,11,60,648	130	...	34,07,519
	<i>Assisted Companies.</i>												
31st Dec., 1887	Bengal Central	125	13,021	104	125	13,238	106	4,17,836	88	4,80,359	101	62,523	...
7th Jan., 1888	Rohilkhand-Kumaun	67	3,605	54	67	4,345	65	2,32,006	91	2,37,131	93	5,005	...
31st Dec., 1887	Dibru-Sadiya	78	5,971	77	78	6,991	90	2,49,910	83	3,05,941	102	56,031	...
7th Jan., 1888	Bengal and North-Western	376	(h) 64,751	172	376	35,270	94	(i) 14,38,140	119	14,48,636	101	10,496	...
14th ditto	Tarakessur	22	3,298	148	22	4,112	185	1,73,875	217	1,87,965	222	14,000	...
	TOTAL	668	90,646	136	668	63,956	96	25,11,827	109	26,60,032	104	1,48,205	...
	<i>Native States.</i>												
31st Dec., 1887	Bhavnagar-Gondal	193	19,231	100	193	18,285	95	7,23,380	97	7,08,384	96	...	14,996
7th Jan., 1888	Jodhpore	64	4,678	73	124	8,000	64	1,49,358	61	2,49,873	53	1,00,515	...
7th ditto	His Highness the Nizam's	208	(h) 46,685	224	208	30,223	145	(i) 10,97,274	134	11,25,403	145	28,129	...
31st Dec., 1887	Mysore	140	8,284	59	140	9,575	69	3,52,982	60	3,73,706	70	20,724	...
7th Jan., 1888	H. H. the Gaekwar's	59	3,008	51	59	2,920	50	1,12,540	50	1,12,343	50	...	1,197
7th ditto	Morvi	51	1,174	23	68	1,955	29	31,802	30	1,02,433	40	70,631	...
7th ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	700	33	...	...	26,319	33	26,319	...
	TOTAL	715	83,060	116	813	71,658	88	24,68,336	93	26,98,461	87	2,30,125	...

(a) Includes the Cawnpore-Achna State Railway.

(b) Includes the Bellary-Kistna State Railway.

(c) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(d) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(e) Total receipts from 15th September to 24th December, 1887.

(f) Total receipts from 16th June to 25th December, 1886.

(g) Total receipts from 2nd November to 25th December, 1886.

(h) Receipts for the last 13 days of 1886.

(i) Total receipts from 1st April to 31st December, 1886.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

PORT WILLIAM,

The 25th January, 1888.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1887.

DISTRICTS.	QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.															AVERAGE WAGES PER MONTH.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	WHEAT.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoidum).		MARUA OR RAGI (Eleusine coracana).		KANGNI OR ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADAIY (Cicer arietinum).		MAIZE (Zea Mays).		FIREWOOD.		SALT.	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6	15 6 15 6

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1887—continued.

Districts.	QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.															AVERAGE WAGES PER MONTH.		
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.				
WHEAT.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.	
BARLEY.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
RICE, BEST SORT.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
RICE, COMMON.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
JOWAR OR CHOLU (Sorghum vulgare).	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
BAJRA OR CUMBU (Pennisetum typhoidum).	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
MARUA OR RAGI (Eleusine coracana).	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
MAIZE (Zea Mays).	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
ARHAR OR THUR CADIAN PEA (Cajanus indicus).	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
FIREWOOD.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
SALT.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	
BENGAL—continued.																		
Eastern Districts—continued.																		
Tipperah	14 8 14 8	...	17 8 17 12	26 4 29 0	...	...	...	...	16 0 16 0	...	8 0 8 10	...	11 8 11 8	10 0 0	8 0 0	12 0 to 15 0	...
Chitragong Hill Tracts	...	...	13 5 13 5	14 8 14 8	...	...	...	...	...	...	...	...	...	9 6 0	...	...	...
Hill Tipperah	12 0 12 0	...	16 0 14 0	28 0 26 0	...	...	...	...	12 0 12 0	...	16 0 16 0	...	11 0 11 0	8 0 0	6 0 0	15 0 0	...
Behar.																		
Patna	18 0 19 0	26 8 29 0	11 8 11 8	20 0 20 0	33 8 36 0	...	27 8 32 0	27 8 29 0	21 8 25 0	27 8 27 8	20 0 22 0	120 0 120 0	12 0 11 8	4 8 to 5 0	4 8 to 5 0	6 0 to 8 0	...	
Gya	13 0 14 12	24 0 27 0	10 0 10 0	18 0 17 8	...	...	...	19 0 19 0	24 0 25 0	...	...	...	11 0 11 0	...	...	...	...
Shahabad	15 0 15 0	20 0 20 0	9 0 9 0	16 0 16 0	...	...	...	...	24 0 24 0	...	...	...	12 8 12 8	...	...	...	...
Darbhanga	17 8 16 0	27 0 28 0	14 12 14 0	20 0 19 0	...	...	...	...	24 3 25 0	...	...	...	12 0 12 0	...	...	...	...
Muzaffarpore	15 0 19 0	29 0 35 0	12 0 12 0	20 0 20 0	...	...	...	...	20 0 22 0	...	...	...	12 0 12 0	...	...	...	...
Saran	15 2 15 8	29 4 28 0	8 0 8 0	18 0 18 8	...	...	...	...	22 0 22 0	...	...	...	12 0 12 0	...	...	...	...
Chumpan	16 0 17 0	33 0 40 0	8 0 8 0	17 0 17 0	...	...	...	...	22 0 28 0	...	...	...	12 0 12 0	...	...	...	...
Monghyr	15 12 18 14	27 8 33 10	13 5 13 9	17 0 17 0	...	...	...	...	21 7 26 8	...	...	...	12 9 12 9	...	...	...	...
Bhagalpur	15 2 16 6	27 12 29 0	12 0 13 14	17 10 17 10	...	...	...	...	26 0 26 0	...	...	...	12 0 12 0	...	...	...	...
Furneah	18 0 20 0	40 0 40 0	21 0 21 0	22 0 22 0	...	...	...	...	28 0 23 0	...	...	...	12 12 12 12	...	...	...	...
Malda	19 8 20 0	...	14 0 13 10	22 0 22 0	...	...	...	...	20 0 25 8	...	...	...	11 8 11 8	...	...	...	...
Southal Pergunnahs	13 0 13 4	...	14 0 14 0	21 0 22 0	...	...	...	...	...	...	...	...	11 4 11 4	...	...	...	...
Orissa.																		
Cuttack	17 1 17 1	...	10 8 10 8	18 6 18 6	...	...	...	...	18 6 17 1	...	...	...	14 0 14 0	...	...	...	...
Pooree	14 7 14 7	...	11 13 11 13	21 0 18 6	...	...	...	...	15 12 13 2	...	...	...	13 2 13 2	...	...	...	...
Balasore	15 0 15 0	13 0 13 0	13 0 13 0	21 8 27 0	...	...	...	...	17 0 16 0	...	...	...	10 8 11 0	...	5 0 0	8 0 to 10 0	7 8 to 9 6
CHOTA NAGPORE.																		
South-Western Frontier Agency.																		
Haziribagh	12 8 13 0	20 0 21 0	10 0 10 0	17 0 17 0	...	...	...	...	20 0 20 0	...	...	...	10 8 10 8	...	3 12 0	3 0 to 4 0	7 8 0
Lohardugga	13 0 14 0	20 0 20 0	10 0 10 0	21 0 22 0	...	...	...	...	20 0 22 0	...	...	...	10 8 10 8	...	3 4 5 to 3 12	3 0 to 4 8	6 0 to 12 0
Singbhoom.	16 0 18 0	20 0 28 0	20 0 20 0	24 0 24 0	...	...	...	...	15 0 18 0	...	...	...	9 0 9 0	...	3 0 0	4 0 0	10 0 to 12 0
Manbhoom.	13 0 16 0	32 0 32 0	15 0 15 0	23 0 24 0	...	...	...	...	...	...	...	...	10 8 10 10	...	4 0 0	4 0 0	11 0 0
ASSAM.																		
Sylhet	16 0 16 0	...	14 0 14 0	23 10 23 10	...	...	...	...	16 0 16 0	...	...	...	12 0 12 0	...	5 0 0	6 0 to 7 0	11 0 to 15 0
Cachar	10 10 10 0	...	10 10 13 5	22 12 22 12	...	...	...	...	17 12 17 12	...	...	...	11 13 11 13	...	6 0 0	7 0 0	14 0 to 15 0
Goalpara	20 0 20 0	...	8 0 8 0	18 0 18 0	...	...	...	...	13 0 13 0	...	...	...	11 0 11 0	...	6 0 0	7 0 to 8 0	15 0 to 35 0
Baro Hills	8 0 8 0	...	6 0 6 0	18 0 16 0	...	...	...	...	10 0 10 0	...	...	...	8 0 8 0	...	5 10 to 7 8	7 8 to 10 0	20 0 to 45 0
Assam	16 0 16 0	...	8 0 8 0	20 0 20 0	...	...	...	...	11 0 11 0	...	...	...	11 0 11 0	...	7 0 to 8 0	8 0 to 10 0	12 0 to 15 0

BURMA.																		
Arakan Division.																		
Bhamo	16 0 16 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12-0 to 15-0
Bhamo	17 1 17 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Bhamo	21 13 21 13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Bhamo	24 6 24 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Bhamo	21 0 21 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Pegu Division.																		
Bhamo	16 0 16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15-0 to 20-0
Bhamo	14 4 14 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Bhamo	26 13 26 13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Kannady Division.																		
Bhamo	13 8 13 3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Bhamo	10 4 10 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Bhamo	6 0 6 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Tenasserim Division.																		
Bhamo	11 10 11 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
UPPER BURMA.																		
Bhamo	11 12 9 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
HYDERABAD.																		
Bhamo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
BERAR.																		
Bhamo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
MYSORE.																		
Bhamo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
COORG.																		
Bhamo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0

† Ru per cart-load.

† None in market.

* 100 cobs Ri-4.

RETAIL PRICES FOR THE 2ND HALF OF DECEMBER 1887—continued.

DISTRICTS.	QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.															AVERAGE WAGES PER MONTH.		
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Able-bodied Agricultural Labourer.	Slyce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.	
	WHEAT.	BARLEY.	RICE, BEST SORT.	RICE, COMMON.	JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).	BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).	MARUA OR RAGI (<i>Eriosema cana</i>).	KANGNI, OR KAKUN ITALIAN MILLET (<i>Setaria italica</i>).	GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).	MAIZE (<i>Zea Mays</i>).	ARHAR OR THIR CADIAN PEA (<i>Cajanus indicus</i>).	FIREWOOD.	SALT.					
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	R a. p.	R a. p.	R a. p.	
RAJPUTANA.																		
Jaipur	11 0 11 0	15 0 14 12	5 0 5 0	8 12 8 12	17 0 17 8	14 0 14 0	...	14 0 15 0	15 8 16 4	16 8 17 8	22 0 22 0	120 0 110 0	15 0 15 0	2-0 to 3-0	3-8 to 6 0	7-8 to 11-4	...	
Bengal	10 4 11 0	14 12 15 8	9 0 9 0	10 0 10 0	16 12 16 0	13 0 14 12	...	12 8 11 12	15 0 15 8	17 8 17 8	20 0 20 0	200 0 200 0	16 0 16 0	3-0 to 5-0	5-0 to 7-0	4-11 to 15-12	...	
Varanasi	11 14 10 13	4 13 12	12 8 12 8	12 13 12 13	13 12 14 1	12 13 13 2	...	15 13 16 0	17 7 19 1	17 8 17 8	24 0 24 0	200 0 200 0	12 13 12 13	2 0 2 0	...	4-11 to 15-12	...	
Meerut	11 12 12 7	15 1 15 10	8 0 8 0	11 0 11 0	16 15 17 14	15 10 16 1	...	11 12 12 4	16 4 17 10	17 0 18 0	17 0 17 0	240 0 240 0	15 5 15 8	4-0 to 4-8	3-0 to 6-0	4-11 to 15-12	...	
Aligarh	10 10 10 14	8 15 0	3 0 3 0	8 0 8 0	14 0 16 0	13 0 14 0	...	...	16 0 17 0	14 0 14 0	...	70 0 70 0	12 4 12 4	4 0 4 0	...	5-8 to 7-0	...
Mathura	11 4 11 12	14 4 14 4	4 8 4 8	9 0 9 0	14 12 15 8	13 12 13 8	...	...	15 10 16 5	...	...	230 0 230 0	15 0 15 0	3-0 to 4-0	5-0 to 8-0	10-0 to 20-0	...
Delhi	8 8 9 8	17 0 17 0	6 0 6 0	8 0 8 0	17 0 17 0	16 0 16 0	...	35 0 35 0	17 0 17 0	18 0 18 0	12 0 12 0	240 0 240 0	14 2 14 2	6 0 6 0	6 0 6 0	12 0 12 0	...	
Rohtak	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 8 10 8	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6 14 6	...	...	160 0 160 0	13 0 13 0	7 2 7 2	6 0 6 0	10 0 10 0	...
Meerut	10 6 10 6	17 0 17 0	6 0 6 0	8 0 8 0	...	15 4 15 4	...	...	14 6								

DEPARTMENT OF FINANCE AND COMMERCE.
RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1887.
(See Supplement to the Gazette of India, dated 7th January 1888.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14													
QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																										
District.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLUM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine coracana).		KANGNI OR ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THUR CADJAN PEA (Cajanus indicus).		FIREWOOD.		SALT.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
ADEN	8 0	8 0	...	6 3	6 3	8 0	8 0	10 3	10 3	10 3	10 3	10 3	10 3	...	...	9 4	9 4	...	5 9	5 9	65 5	65 5	32 0	32 0	S. Ch.	S. Ch.

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)
E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the Week ending 18th Jan. 1888.

The meteorological history of the past week has, as indeed has been the case for some time, been singularly uneventful.

At this period of the year it is customary for pressure in the North-West to be disturbed by more or less serious depressions which occasion rapid oscillations of the barometer, and cloudy, squally, weather, and give rain to the plains and snow to the hills of Upper India. During the past week, though the pressure has been far from steady, the falls which have taken place have assumed the form of general oscillations, and have at no time developed into storms or depressions, so that the general distribution has not been materially disturbed, but has remained steadily such as is characteristic of fine cold-weather conditions. Pressure has been steadily low in Ceylon.

On the 12th a rapid barometric rise was reported from Sind and a brisk fall from the Central Provinces, both changes being occasioned by the passage eastward of the storm which was formed over Sind at the close of the preceding week. Previous to its passage eastward, this storm had occasioned unsettled weather over the Indus Valley and the north-west of the Punjab, and rain had fallen at Hyderabad, Multan, Rawalpindi and Sialkot, and snow at Murree. On the 13th, this storm was still visible over Central India and Guzerat, but it was steadily filling up and its effects on the weather were very slight. On the 14th it had disappeared and the distribution of pressure was normal, readings ranging from a large high-pressure area in the North-West to a low-pressure area over Ceylon and the Malabar Coast. The circulation of the winds was in complete accordance with this distribution of pressure. The chart of the 15th showed a fall of the barometer in the Indus Valley, and that the high-pressure area had deserted the north-west of the Punjab, while at the same time, owing to a rather brisk fall at Sibsagar, an area of relatively low pressure had been developed in the Upper Assam Valley, but with these exceptions, the general conditions were unaltered. About $\frac{1}{8}$ an inch of rain had fallen at Sibsagar and a snow-storm was in progress at Quetta. On the 16th slight showers of snow were reported from Quetta, Mussooree, and Chakrata, and of rain from Ajmere and Jeypore, but the rain in the Assam Valley had ceased. On the 17th the rainfall, though still very slight, had become a trifle more general, showers being reported from Jeypore, Agra, Jhansi, Nowgong, Lucknow and Gorakhpore. Snow had again fallen at Mussooree and Chakrata. On the following day, the 18th, the rainfall had extended still further eastward, and was reported from Allahabad, Sutna, and Hazaribagh. On this day, south-west winds were reported from Dhubri and Sibsagar, and the weather in this neighbourhood appeared unsettled.

The mean pressure of the week has been below the average over by far the greater part of the country. The deficiency has been generally greater on the hills than on the plains but has been greatest at Dhubri and Sibsagar. In Ceylon and the extreme south of the Peninsula there has been an excess.

Temperature has been generally low. At the hill stations it has averaged 3° below the normal and in the Central Provinces the defect has been considerable.

The air has been abnormally dry over Northern India.

The concluding table gives the total rainfall of the past week according to provinces :—

DIVISIONS.	Number of Stations.	TOTAL RAINFALL.
Burma . . . . .	...	...
Bengal and Assam	2	0'45
North-Western Provinces and Oudh	5	0'59
Punjab	3	0'32
Hill Stations	4	0'96
Ceylon . . . . .	...	...
Malabar Coast . . . . .	...	...
Bombay . . . . .	...	...
Berars and Central Provinces . . . . .	...	...
Guzerat and Central India	2	0'07
Sind—Rajputana	3	0'56
Madras . . . . .	...	...

W. L. DALLAS,

for Offg. Meteorological Reporter to the Govt. of India.

Simla, 21st January 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

WEEKLY REPORT ON THE STATE OF THE SEASON AND PROSPECTS OF CROPS.

Madras.—*For week ending 21st January 1888.*—No rain during the week. Rainfall up to date generally sufficient, except in parts of Madura and Salem. Wet crops withering in three taluks of Madura from deficient supply of water in tanks. Agricultural operations progressing as usual. Crops good, but slightly damaged here and there by rain, disease, or insects. Pasture generally sufficient but scanty in Malabar and decreasing in Vizagapatam. No material fluctuations in prices. General prospects favourable.

Bombay.—*For week ending 25th January 1888.*—Slight rain in parts of Sind and Kaira. Wheat and gram in three talukas of Belgaum and late crops generally in three talukas of Satara injured by recent rain or unfavourable weather. Wheat damaged in five, and exotic cotton blighted in three, talukas of Dharwar. Prospects of late crops improved in Colaba, Ahmednagar and Bijapur. Harvesting of early crops continues in Surat, Khandesh, Sholapur, Bijapur, Belgaum and Dharwar, that of late crops commenced in Sholapur. Cotton-picking in progress in parts of Kaira, Broach, and Kathiawar. Probable outturn of early crops 7 annas, and of late crops 9 annas in the rupee in Sholapur. Fodder is scarce in two talukas of Nasik and in a few talukas of Hyderabad. Prices of *bajri* in Ahmednagar and the Upper Sind Frontier and of *bajri* and wheat in Nasik rising.

Bengal.—*For week ending 24th January 1888.*—Weather cloudy and very cold. Slight rain fell on the 23rd in almost all districts of Behar, and in some districts of Central, Northern, and Western Bengal, and in Hazareebagh. Winter rice is still being harvested in some districts. The outturn of this crop has been generally good in Central, Northern, and Eastern Bengal, but has been below the average in Chota Nagpur and in most parts of Western Bengal, Behar and Orissa. *Rabi* and poppy crops continue generally promising, and have been much benefited by the rain of the week. Spring rice is being transplanted and is doing well. Pressing of sugarcane is in progress. No marked change in the price of rice in the past fortnight; it is cheaper in the eastern districts than at this time last year, but is dearer in most of the other districts.

Allahabad.—*For week ending 25th January 1888.*—Slight rain fell during the week in all districts, and has much benefited the crops which are

at present thriving. The poppy crop is flourishing. Prices are stationary, but higher. The markets are well supplied. The condition of cattle is generally good.

Punjab.—*For week ending 25th January 1888.*—Rain has fallen in all districts except Hissar, Mooltan and Shahpur. Prices are generally stationary, though still rising in some districts. *Rabi* sowings completed. *Rabi* prospects have improved by the recent fall of rain, but more rain is wanted in some districts. Slight damage done to crops by frost in Jullundur. Stock cattle are healthy. Fodder is scarce in most districts. Poppy sowings completed.

Central Provinces.—*For week ending 25th January 1888.*—Weather generally cloudy, slight rain in Bilaspur. Pulses slightly damaged by frost in Saugor and Hoshangabad. Linseed poor in Raipur; prospects of crops otherwise favourable. Fodder getting scarce in Raipur.

Burma.—*For week ending 21st January 1888.*—No rain has fallen anywhere. Reaping of wet season crops completed in almost all districts of Lower and Upper Burma. Ploughing and planting of dry weather crops progressing. Health of agricultural stock is good except in part of the Thonegwa district. Estimates of probable outturn of harvest remain unchanged since last report. Price of paddy has fallen considerably in most districts of the Province and has only in three districts risen, *viz.*, in Thonegwa by R7, in Thayetmyo by R5 and in Kyaukse by R5.

Assam.—*For week ending 25th January 1888.*—Weather cold and overcast. Slight rain in Lakhimpur and Sibsagar. Reaping of winter rice nearly over in most districts. Mustard is being gathered. Sugarcane being crushed and tea bushes being pruned. Potato sowing begun in the Khassi Hills. No report from Nowgong.

Mysore and Coorg.—*For week ending 25th January 1888.*—No rain throughout the State during the week. Standing crops in good condition, except in parts of the Bangalore, Kolar, and Tumkur districts, where dry crops have been damaged by insects. Average outturn of harvests generally favourable. Condition of cattle good.

Coorg has also had no rain during the week. Harvesting of rice and picking coffee in parts nearly completed. Prices stationary.

Berar and Hyderabad.—*For week ending 25th January 1888.*—No rain in Berar during the week. Picking of cotton and threshing of *jowari*, also cutting of *tur* and *moong* still continues. The standing *rabi* crops have good prospects, except that gram, lac, and peas have been attacked by insects, and linseed slightly affected by blight in some places. Agricultural stock in good condition. Pasture and fodder plentiful, but getting scarce in some parts. Slight rise in prices of food-grain.

No rain in Hyderabad during the week. Agricultural prospects continue good.

Central India.—*For week ending 25th January 1888.*—Slight rain in the northern parts of Central India. Fall is sufficient. Agricultural operations almost completed. Crops, pasturage and fodder generally good. Prospects and probable outturn good, but below average in Western Malwa and Goona. Condition of agricultural stock generally good, except in Bhopawur. Prices of food-grains high and rising. Opium crop generally good.

Rajputana.—*For week ending 25th January 1888.*—Agricultural operations satisfactory. Standing crops generally good. Harvest good on the whole. Agricultural stock in good condition except at some places. Pasturage fairly sufficient. Prices high in some States. Cotton below average in Kotah and Jhallawar.

E. C. BUCK,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 5. } CALCUTTA, SATURDAY, FEBRUARY 4, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—

Nothing for Publication.

PART V.—Bills introduced into the Council of His Excellency the Governor-General for making Laws and Regulations, or published under Rule 22 or Rule 25:—

A Bill to provide for the levy of a Customs-duty on Petroleum.

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Indian Stamp Act, 1879, Amendment Bill.

Tariff Act, 1882, Amendment Bill.

SUPPLEMENT No. 5.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 3rd February, 1888.

No. 53.—Mr. J. Quinn is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 11th March, 1888.

No. 57.—The services of Lieutenant C. P. Egerton, of the Bengal Staff Corps, are placed at the disposal of the Government of the Punjab, for employment in the Punjab Commission.

POLICE.

The 1st February, 1888.

No. 52.—The services of Mr. C. Raban, District Superintendent of Police, Assam, on furlough, are replaced at the disposal of the Government of Bengal.

PATENTS.

The 1st February, 1888.

No. 209.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the

Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 108 of 1886.—Samuel L. Avery, of Louisville, in the State of Kentucky, United States of America, as President and Treasurer of, and for, B. F. Avery & Sons, a corporation formed under the laws of Kentucky, and doing business at Louisville and elsewhere, for an improvement in ploughs.

No. 144 of 1887.—Henry Hamilton Remfry, Solicitor and Patent Agent, of 5, Fancy Lane, Calcutta, for improvements in telegraphic alphabets.

No. 158 of 1887.—Richard Albert Walker Wale, Telegraph Master, residing at St. Thomas' Mount, Madras, for the open and closed circuit block system.

No. 176 of 1887.—Samuel Rupert Wilson, of Broken Hill, in the Colony of New South Wales, for an improved device for changing the gauge of railway or tramway wheels, automatically, except as to fastenings.

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—FORESTS.

Calcutta, the 1st January, 1888.

No. 145 F.—Consequent on the continued deputation to Cooper's Hill College of Dr. W. Schlich, Inspector-General of Forests to the Government of India, the following substantive *pro tempore* promotions are made, with effect from the 16th March, 1887, and until further orders :—

Mr. B. Ribbentrop, Conservator, 2nd grade, Punjab, and Officiating Inspector-General of Forests, to be Inspector-General of Forests.

Lieutenant-Colonel G. J. VanSomerén, M.G.L.I., Conservator, 3rd grade, Berar, on furlough, to be Conservator, 2nd grade.

W. R. Fisher, Esquire, B.A., Deputy Director of the Forest School, Dehra Dun, and Officiating Conservator, 3rd grade, School Circle, North-Western Provinces and Oudh, and Director of the Forest School, to be Conservator, 3rd grade, and to continue to officiate as Conservator of the School Circle and Director of the Forest School.

Mr. E. E. Fernandez, Superintendent of Working Plans, to be Deputy Director of the Forest School.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 28th January, 1888.

No. 393 A-1.—In exercise of the powers conferred by section 6 of Act XXI of 1879 (The Foreign Jurisdiction and Extradition Act, 1879), the Governor-General in Council is pleased to appoint the Political Agents for the time being at Poona and Bijapur, being European British subjects, to be Justices of the Peace within the State of Bhore, and within the State of Jath, including the estate of Daphlapur, respectively.

No. 394 I.—*Part I.*—In exercise of the powers conferred by sections 4 and 5 of Act XXI of 1879 (The Foreign Jurisdiction and Extradition Act, 1879) and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to invest the Political Agents for the time being at Poona and Bijapur with the powers of a Sessions Judge for the trial of cases of murder, and of other offences punishable with death, or with transportation, or with imprisonment for a term of seven years or upwards, occurring within the State of Bhore or within the State of Jath, including the estate of Daphlapur, respectively, and committed to their Courts by the Courts of the Jagirdar of Bhore or of the

Jagirdar of Jath or Bai Saheb of Daphlapur, respectively.

Part II.—The Governor-General in Council is further pleased to invest the Political Agents aforesaid with the powers of a High Court for the hearing of such civil cases as have hitherto been heard by the Political Agent of Satara on appeal from the State of Bhore and from the State of Jath, including the estate of Daphlapur, respectively.

The 1st February, 1888.

No. 188-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. V. Escher as Consul for the Austro-Hungarian Empire at Aden.

No. 191-G.—Mr. J. W. D. Johnstone, Principal of the Residency College at Indore, is granted furlough for one year, under section 132, chapter X, of the Civil Leave Code, with effect from the 15th February, 1888, or the subsequent date on which he may avail himself of it.

No. 193-G.—Mr. F. L. Reid, Principal of the Government College at Ajmere, and Inspector of Schools in Ajmere-Merwara, is appointed to officiate as Principal of the Residency College at Indore, with effect from the date of assuming charge, during the absence on furlough of Mr. J. W. D. Johnstone, or until further orders.

No. 195-G.—The following promotions are made in the 2nd Regiment, Central India Horse, with effect from the 1st January, 1888 :—

Jemadar Jawahir Singh, to be Ressaidar, *vice* Ressaidar Khushal Singh, invalided.

Kot-Dafadar Bhagwan Singh, to be Jemadar, *vice* Jemadar Khushal Singh, invalided.

Kot-Dafadar Tulja Ram, to be Jemadar, *vice* Jawahir Singh, promoted.

No. 198-G.—With reference to Foreign Department Notification, No. 164-G., dated the 27th January, 1888, the following further appointment is made in the Central India Horse, with effect from the 14th March, 1887 :—

1st Regiment.

Lieutenant E. C. B. Cotgrave, attached to the 2nd Regiment, to be Squadron Officer, *vice* Lieutenant J. B. Edwards, promoted.

The 2nd February, 1888.

No. 201-G.—Ambadas Santu, Tehsildar of the 1st grade, and Officiating Extra Assistant Commissioner of the 5th class, in the Hyderabad Assigned Districts, is appointed to be an Extra Assistant Commissioner of the 5th class, with effect from the 14th December, 1887, under the operation of rule 4, section 4, of the Pay and Acting Allowance Code, *vice* Ganpat Babaji Sahassabudhe, seconded.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.
ACCOUNTS AND FINANCE.

RAILWAYS.

Calcutta, the 3rd February, 1888.

No. 529.—The present holders of stock in the Cawnpore-Achnera State Railway, to whom the new consolidated debentures of the Rajputana-Malwa Railway are about to be issued in lieu of the debentures now held by them, are hereby informed that they are required to present their debentures at district treasuries for transmission to the office of the Accountant General, North-Western Provinces and Oudh, by whom the new debentures will be obtained from the Public Debt Office, Calcutta, and forwarded to the Treasury Officers for distribution in exchange for those received.

2. District Officers are requested to adopt measures to have this Notification made known generally throughout their districts, in order that all debenture-holders may comply with the instructions herein given, and that the early distribution of the revised debentures may be secured.

3. Every Treasury Officer should see that a notice, to the effect that he is prepared to receive debentures and forward them to the Accountant General, is posted in a conspicuous place in the Collector's Office and at every Tahsil in the district, both in English and in vernacular.

ORDERED, that this Notification be published in the *Gazette of India* for general information.

LEAVE AND APPOINTMENTS.

*The 31st January, 1888.***No. 546.**

RESOLUTION—By the Government of India, Department of Finance and Commerce.

It has been brought to the notice of the Government of India that officers employed under Government sometimes obtain leave of absence, with the intention of taking up other employment under Government or otherwise, or accept such employment while on leave. Where this is done with the previous knowledge and consent of the officer's Departmental superior, the practice is not open to objection. There is reason however to believe that, in the absence of any specific directions, officers are apt to consider it unnecessary to obtain the consent of their immediate superior before accepting employment elsewhere; and as it seems advisable that this practice should be discontinued, the Governor General in Council has prescribed the following rules:—

- 1.—No Head of an Office should employ, either temporarily or permanently, an officer belonging to another establishment, without the previous consent of the officer on whose establishment he is at the time borne. In cases in which, for reasons which may appear satisfactory to the new employer, such consent cannot be obtained before the officer joins his new appointment, his employment may be made conditional on consent being obtained in due course.
- 2.—It shall be incumbent upon an officer employed under Government, whether on leave or not, before *accepting* other employment, either to resign his previous appointment, or to obtain the consent of his Departmental superior to his accepting such employment. If such consent is not obtained, either previously or, when this is not possible, in due course, the officer renders himself liable to be discharged from his previous appointment, and thus to lose the benefit of his previous service for pension.
2. There is nothing in these rules to prevent an officer on one establishment seeking employment on another. But an officer is not placed under any disability by resigning one appointment to take up another (Civil Pension Code, 101, 1); and it must be held to be a breach of discipline, if an officer actually transfers his services to a new employer without first obtaining the consent of his old employer, or definitely resigning his old employment.

ORDERED, that this Resolution be communicated to the several Local Governments, Administrations, and Heads of Departments for information and guidance.

Ordered also, that the Resolution be published in the *Gazette of India*.

The 2nd February, 1888.

No. 614.—The following grade reversions and promotions of officers of the Account Department in December, 1887, and January, 1888, are hereby notified:—

With effect from the 24th December, 1887, in consequence of the return from privilege leave of Mr. C. E. Crawley—

Mr. R. C. Chapman to cease to officiate as Enrolled Officer, class IV, and to revert to his substantive appointment as Enrolled Officer, class V.

Mr. W. D. F. Cowley to cease to officiate as Enrolled Officer, class V, and to revert to his substantive appointment as Enrolled Officer, class VI.

Mr. J. A. Robertson to cease to officiate as Enrolled Officer, class VI, and to revert to his substantive appointment as Probationer, class VII.

With effect from the 5th January, 1888, in consequence of the departure on privilege leave of Mr. W. Donald—

Mr. H. A. Sim, M.C.S., to officiate as Enrolled Officer, class II.

With effect from the 26th January, 1888, in consequence of the departure on special leave of Mr. O. T. Barrow:—

Mr. R. N. Ray, Enrolled Officer, class IV, to officiate as Enrolled Officer, class II.

Mr. R. C. Chapman, Enrolled Officer, class V, to officiate as Enrolled Officer, class IV.

Mr. W. D. F. Cowley, Enrolled Officer, class VI, to officiate as Enrolled Officer, class V.

Mr. J. A. Robertson, Probationer, class VII, to officiate as Enrolled Officer, class VI.

The 3rd February, 1888.

No. 643.—Mr. F. deH. Larpent relinquished charge of the Office of Deputy Accountant General, Punjab, on the afternoon of the 11th January, 1888, and Mr. C. E. Crawley took charge of the same appointment on the forenoon of the 19th January, 1888.

No. 645.—Mr. H. Keene, Assistant Accountant General, Bengal, having been granted privilege leave for one month and two days, availed himself thereof from the 27th January, 1888.

No. 646.—Mr. O. T. Barrow, Deputy Accountant General, Bombay, having been granted special leave on urgent private affairs for three months and twenty days, and Mr. R. N. Ray having been posted to that appointment, Mr. Barrow made over, and Mr. Ray received, charge thereof on the afternoon of the 25th January, 1888. Mr. Ray made over charge of his duties as Assistant Comptroller General, on the afternoon of the 20th January, 1888.

SEPARATE REVENUE.

STAMPS.

The 31st January, 1888.

No. 481.—Whereas under the terms of Notification in the Department of Finance and Commerce, No. 3646, dated the 13th November, 1880, the Municipality of Madras has paid into

the Government Treasury the sum of ₹500 as composition for the stamp duty chargeable on a sum of ₹1,00,000 which the said Municipality was authorised to borrow and which has been raised by the issue of the undermentioned debentures, dated the 15th December, 1887:—

Nos. 1 to 20, for ₹ 500 each.

„ 21 to 30, „ 1,000 „

„ 31 to 46, „ 5,000 „

it is hereby notified that, in exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council has exempted the abovementioned debentures from any stamp duty with which they might otherwise be chargeable whether on issue, renewal, subdivision, or consolidation.

CODES.

The 31st January, 1888.

No. 560.

CIVIL LEAVE CODE.

Pages 175 and 176.

Section 79.

Rule 9.

Strike out this Rule.

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 3rd February, 1888.

APPOINTMENTS.

No. 89.—Colonel G. Luck, C.B., half pay, (Brigadier-General Commanding the Rawal Pindi Brigade) to be Inspector-General of Cavalry in India. Dated 12th October, 1887.

No. 90.—ADJUTANT-GENERAL'S DEPARTMENT—

Colonel T. A. Cooke, 17th Lancers, to be an Assistant Adjutant-General on the Establishment, *vice* Lieutenant-Colonel P. D. Jeffreys, whose tenure of appointment has expired. Dated 15th January, 1888.

No. 91.—HYDERABAD CONTINGENT—

1st Infantry.

Lieutenant G. S. Morris, officiating Squadron Officer on probation, 4th Bombay Cavalry, to be officiating Wing Officer, on probation. Dated 6th January, 1888.

No. 92.—ORDNANCE DEPARTMENT—

Captain C. H. L. F. Wilson, R.A., Ordnance Officer, 3rd class, is reappointed for a further term of five years, with effect from the 2nd December, 1887.

STAFF CORPS.

No. 93.—Lieutenant Francis Townshend Cunynghame Hughes, Cheshire Regiment, Wing Officer, 30th Bengal Infantry, is admitted to the Bengal Staff Corps, from the 2nd February, 1887, subject to the confirmation of the Secretary of State for India.

No. 94.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India:—

Lieutenant Edward Copleston Townsend, Devonshire Regiment, Assistant Commissioner, Burma,—28th March, 1886.

Lieutenant Charles Wyndham Somerset, Royal Sussex Regiment, officiating Wing Officer, 12th Bengal Infantry,—28th June, 1886.

Lieutenant Gerald Edwin Lloyd Gilbert, Dorsetshire Regiment, Wing Officer, 34th Bengal Infantry,—8th July, 1886.

Lieutenant Francis Clifton Muspratt, West Yorkshire Regiment, Wing Officer, 30th Bengal Infantry,—26th July, 1886.

VOLUNTEER CORPS.

Eastern Bengal State Railway Volunteer Rifle Corps.

No. 95.—Mr. William Henry Haughton James to be Lieutenant, *vice* James Shaw, who has resigned his commission.

Northern Bengal Volunteer Rifle Corps.

No. 96.—Mr. George Edward LeFleming Davys to be Lieutenant, to complete the establishment.

Mr. Donald Llewellyn Prestage to be Lieutenant, *vice* P. St. G. Filgate, transferred to the unattached list.

FURLOUGH AND LEAVE.

No. 97.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel H. Rowband, Infantry, Assistant Commissary General, 2nd class (u.p.a.), for 182 days, under rule XI of the regulations of 1868.

Lieutenant B. W. Cracroft, Bengal S. C., Sub-Assistant Commissary General, 1st class (m.c.), for one year, under rule I of the regulations of 1875.

Lieutenant A. H. Magee, King's Own Scottish Borderers, Adjutant, Administrative Battalion, Nagpur Volunteer Rifle Corps, (p.a.) for 121 days, under Article 824, Army Regulations, India, Vol. I, Part I.

Surgeon-Major T. Robinson, M.B., 4th Punjab Infantry, Punjab Frontier Force, (p.a.) for one year and 125 days, under rule IX of the regulations of 1868.

Surgeon G. M. J. Giles, M.B., Surgeon-Naturalist, I. M. S. *Investigator*, (p.a.) for one year, under rule I of the regulations of 1875.

No. 98.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty:—

Colonel H. W. Gordon, Bengal S. C., 20th Bengal Infantry, (p.a.) for one year. Pension service,—34th year, commenced 17th June, 1887.

Lieutenant-Colonel H. W. J. Senior, Bengal S. C., 1st Bengal Infantry, (m.c.) for one year. Pension service,—29th year, commenced 10th May, 1887.

Lieutenant-Colonel J. L. Ferris, Bengal S. C., (m.c.) for one year. Pension service,—29th year, commenced 10th May, 1887.

Lieutenant-Colonel F. W. Macmullen, General List, Cavalry, 13th Bengal Lancers, (p.a.) for one year. Pension service,—28th year, commenced 27th April, 1887.

Lieutenant-Colonel C. J. Walter, Bengal S. C., 8th Bengal Infantry, (p.a.) for one year. Pension service,—27th year, commenced 10th February 1887.

Major W. H. Browne, Bengal S. C., 18th Bengal Infantry, (p.a.) for one year. Pension service,—24th year, commenced 3rd May, 1887.

Major S. V. Gordon, Bengal S. C., 23rd Bengal Infantry, (p.a.) for one year. Pension service,—24th year, commenced 9th August, 1887.

Captain J. Haughton, Bengal S. C., 35th Bengal Infantry, (p.a.) for one year. Pension service,—16th year, commenced 19th March, 1887.

Captain E. W. F. Martin, Bengal S. C., 1st Battalion, 1st Goorkha Regiment, (p.a.) for 182 days. Pension service,—13th year, commenced 10th September, 1887.

Lieutenant S. H. B. Hobbs, Bengal S. C., 14th Bengal Lancers, (p.a.) for one year. Pension service,—8th year, commenced 22nd January, 1888.

Surgeon-Major E. Palmer, 9th Bengal Lancers, (p.a.) for one year. Pension service,—16th year, commenced 4th July, 1887.

No. 99.—Lieutenant G. R. Brown, Bengal S. C., is granted an extension of leave out of India for three days with effect from the 25th December, 1887, under the leave rules for the Staff Corps.

No. 100.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

Lieutenant-Colonel A. Landon, General List, Infantry, (m.c.) for 92 days.

Captain F. G. Vivian, Bengal S. C., (m.c.) for six months.

Surgeon-Major F. C. Nicholson, M.B., (m.c.) for six months.

LONDON GAZETTE.

No. 101.—The following extracts are published for general information:—

"London Gazette," dated the 30th December, 1887, page 7302.

*War Office, Pall Mall,
30th December, 1887.*

MEMORANDA.

The undermentioned Lieutenant-Colonels to be Colonels:—

Richmond Irvine Crawford, Bombay Staff Corps. Dated 4th October, 1887.

Charles Albert Dodd, Bengal Staff Corps. Dated 4th October, 1887.

Willoughby Thomas Brereton, Madras Staff Corps. Dated 10th October, 1887.

Edward William Charles Hay Miller, Madras Staff Corps. Dated 20th October, 1887.

"*London Gazette*," dated the 3rd January, 1888, pages 14 and 15.

India Office, January, 2, 1888.

The Queen has been graciously pleased to make the following appointments to the First, Second, and Third Classes of the Most Exalted Order of the Star of India:—

* * * *

To be Companions.

Major-General Oliver Richardson Newmarch, Bengal Retired List.

* * * *

India Office, January 2, 1888.

The Queen has been graciously pleased to make the following appointments to the Most Eminent Order of the Indian Empire:—

* * * *

To be Companions.

* * * *

Colonel Henry Constantine Evelyn Ward, Bengal Staff Corps, Minister of the Bhopal State.

* * * *

PROMOTIONS.

No. 102.—The following promotions are made subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel John Graham McRae, Bombay S. C.,—2nd February, 1888.

BENGAL STAFF CORPS.

To be Major.

Captain Arthur M'Leod Mills,—1st February, 1888.

No. 103.—NATIVE ARMY—

14th Bengal Infantry.

In G. G. O. No. 727 of 1887, promoting Jemadar Naráyan Singh, and Havildars Hazárah Singh and Ram Singh, for "30th April, 1887" read "20th April, 1887."

No. 104.—PUNJAB FRONTIER FORCE—

3rd Punjab Cavalry.

Jemadar Ashraf Khan to be Ressaidar, and Kot-Duffadar Muhammad Yúsuf to be Jemadar, *vice* Ressaidar Nissar Ali Khan resigned;—

With effect from the 17th December, 1887.

RESIGNATIONS.

No. 105.—Second grade Assistant Apothecary Charles Richard Alexander Hall, Subordinate Medical Department, is permitted to resign the service.

RETIREMENTS.

No. 106.—Lieutenant-Colonel Reginald Justus Wimberley, Bengal S.C., has been permitted to retire from the service with effect from the 31st December, 1887, subject to Her Majesty's approval.

REWARDS.

No. 107.—ORDER OF BRITISH INDIA—

The Governor-General in Council is pleased to make the following promotion in and admission to the Order of British India, with effect from the date specified:—

BOMBAY.

To the 1st Class with the title of Sirdar Bahadur.

Ressaldar Major Mir Sábit Ali, *Bahadur*, 3rd Bombay Cavalry, *vice* pensioned Subadar-Major Samueljee Israil, *Sirdar Bahadur*, deceased,—14th December 1887.

To the 2nd Class with the title of Bahadur.

Subadar-Major Lakha Singh, 14th Bombay Infantry, *vice* Ressaldar Major Mir Sábit Ali, promoted,—14th December 1887.

VOLUNTEER CORPS.

Eastern Bengal State Railway Volunteer Rifle Corps.

No. 108.—Lieutenant James Shaw resigns his commission.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 109.—Sub-Conductors G. Hill and T. Fisher are promoted to the rank of Assistant Barrack-Master, with effect from the 10th May, 1887.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 7.—The services of Mr. J. Gill, Indian Marine, are transferred to the Government of Bengal, Public Works Department.

FURLOUGH AND LEAVE.

No. 8.—Captain J. S. Barrett, Indian Marine, Store-Keeper, Bombay Dockyard, is granted furlough out of India (p. a.), for one year, under para. 560, clause I, Marine Regulations, Vol. I.

A. C. TOKER, *Colonel*,

for Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 3rd February, 1888.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 21st January and the 3rd February, 1888:—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
8th Hussars	Paymaster and Honorary Captain W. B. Broughton.	30th January, 1888.	Meerut.		

A. C. TOKER, *Colonel,*
for Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 28th January, 1888.

No. 33.—[ala Bhupat Rai, Apprentice Engineer, State Railways, is promoted to Assistant Engineer, 3rd grade, with effect from the 1st January, 1888.

The 31st January, 1888.

No. 34.—The services of Mr. G. M. R. Field, Executive Engineer, 2nd grade, and Mr. C. J. O'Brien, Assistant Engineer, 1st grade, Punjab, are temporarily placed at the disposal of the Foreign Department, for employment in the Patiala State.

No. 35.—The services of Mr. W. Drew, Assistant Engineer, 1st grade, State Railways, are placed at the disposal of the Government of Bombay, for employment on the Bhavnagar-Gondal Railway.

The 1st February, 1888.

No. 36.—With reference to Public Works Department Notification No. 240, dated 27th July, 1887, the services of Mr. P. T. S. Large, Executive Engineer, 1st grade, sub. *pro tem.*, were placed at the disposal of the Agent and

Chief Engineer, Bengal-Nagpur Railway Company, with effect from the 1st April, 1887.

The 2nd February, 1888.

No. 37.—Mr. G. W. Winckler, Executive Engineer, 3rd grade, Assam, is granted special leave for one year, under the terms of Public Works Department letter Nos. 1940-41 G., dated 3rd October, 1887.

No. 38.—In Public Works Department Notification No. 379, dated 8th December, 1887, transferring Mr. B. H. Young temporarily to the Accounts Branch, for Assistant Engineer, 1st grade, *read* Executive Engineer, 4th grade, *temporary rank, and for* Deputy Examiner, 2nd grade, *read* Deputy Examiner, 1st grade.

No. 39.—Mr. A. D. Anthony, Assistant Engineer, 3rd grade, Burma, is promoted to Assistant Engineer, 2nd grade, with effect from the 5th November, 1887.

No. 40.—Mr. C. J. S. Baker, Executive Engineer, 4th grade, sub. *pro tem.*, State Railways, is, on return from furlough, posted to the Establishment under the Director General of Railways.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA. SATURDAY, FEBRUARY 4. 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum.
	R a. p.
Subscription for <i>Gazette</i> and Supplement	15 0 0
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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 28th January, 1888.

No. 373.—Rai Bahadur Pandit Bala Prasad, Assistant Superintendent of Police, Rajputana-Malwa Railway, Central India Section, having been granted privilege leave for fifty-four days, made over charge of his duties to Mr. T. G. W. Tobin, Inspector of Police of the Neemuch Cantonment, on the afternoon of the 20th January, 1888.

By Order,

F. L. PETRE,

First Asst. Agent to the Govr.-Genl.

for Central India.

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 27th January, 1888.

No. 303-657.—Under the provisions of Section 6 of Act X of 1870, the Resident in Mysore hereby declares that the houses with the compounds thereto attached, described in the Schedule hereto annexed, the properties measuring about 1,937 square yards more or less, situated in the Civil and Military Station of Bangalore, are required for a public purpose, namely, for the improvement of ventilation and sanitary arrangement of the Royal Horse Artillery Barracks.

The plan of the above properties is available for inspection in the Office of the District Magistrate and Collector of the Civil and Military Station.

Schedule.

Locality.	Name of present owner.	Extent to be taken up for public purpose.	Boundaries.
No. 37.—Old Madras Road at the north-east angle of the Royal Horse Artillery lines.	Choklingam Moodliar.	The whole property measuring 1,750 square yards and 5 square feet.	East by Old Madras Road, west, north, and south, by open plain attached to the family quarters of the Royal Horse Artillery.
North-east angle of the Royal Horse Artillery lines.	Chinasamy Naidu.	The whole property measuring 186 square yards and 4 square feet.	Bounded on four sides by the open plains attached to the family quarters of the Royal Horse Artillery.

DONALD ROBERTSON, *Major,*
Assistant to the Resident.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th January, 1888.

No. 2.—Captain W. D. Lindley, R.E., Assistant Engineer, 1st grade, passed the Departmental Standard Examination as laid down in Public Works Department Code, Chapter II, paragraph 14, on the 15th December, 1887.

G. E. SANFORD, *Colonel,*
Inspector General of Military Works.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 31st January, 1888.

No. 7.—With reference to Public Works Department Notification No. 26, dated 25th January, 1888, Rai Sahib Kali Sunkur Chatterjee, Executive Engineer, 4th grade, temporary rank, is posted to the North-Western Railway.

L. CONWAY-GORDON,
Director-General.

Statement of Silver Balance in the Calcutta Mint for the week ending 1st February, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 25th January, 1888	8,20,765	
Value of Government silver in the Mint on the same date	14,04,802	22,25,567
ADD— Silver received by the Mint during the week on account of the Currency Department Ditto ditto Government	19,086 43,323	62,409
DEDUCT— New coin paid to Reserve Treasury during the week Petty items issued for miscellaneous purposes	5,00,000 ...	22,87,976 5,00,000
Balance on the evening of the 1st February, 1888		17,87,976
The Balance comprises— Silver held on account of the Currency Department Ditto ditto Government There is in addition awaiting assay— Bullion belonging to Private Individuals Ditto ditto Government	5,69,962 12,18,014 750 ...	17,87,976 750

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 2nd February, 1888

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Lahore Circle.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
40	E 25—57471	50	Kashi Nath, Contractor. or Banker, Dharumpora, Delhi.
41	E 26—90354 E 28—06475	100 500	Lala Girdhar Das, Honorary Magistrate and Vice-President, District Board, Etawah.
42	E 26—93964 ,, —90048	100 100	Lala Luckmi Das, son of Dowla Mal, caste, Unad Khatri, Trader, Loon Miani.

J. A. ROBERTSON,
for Deputy Commissioner of Currency.

LAHORE,
The 30th January, 1888.

Madras Circle.

Regr. No.	No. of Note.	Value.	Name of Claimant.
29	T 5—06946	100	Inspector of Police, B Division, Madras.

R. A. STERNDAL,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

PORT ST. GEORGE,
The 2nd January, 1888.

Statement of the Affairs of the Bank of Bengal for the Week ending 31st January, 1888.

[illegible]

BANK OF BENGAL,
Calcutta, the 2nd February, 1888.

R. L. BISS,
Chief Accountant,

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 41.8.

NOTICE.

In accordance with the Resolution of the Government of Bengal in the General Department, dated the 6th March, 1886, published on page 541 of the *Calcutta Gazette* of the 31st of the same month, notice is hereby given that an examination for the admission of female students to the certificate class of the Calcutta Medical College will be held in the Theatre of that College on Tuesday, the 14th February, 1888, and following days.

Hours and Subjects of Examination.

Tuesday.—English dictation, Grammar, and Composition—from 1 to 4 P.M.

Wednesday.—History of England and India. Geography : General, and of India in particular—from 1 to 4 P.M.

Thursday.—Arithmetic: the first four rules, vulgar and decimal fractions, and proportion—from 1 to 4 P.M.

Candidates must apply in writing to the Principal of the Medical College, Calcutta, not later than the 11th February, for permission to appear at the examination.

Applications for permission to reside in the Sarnamayi Hostel should be addressed to the Honorary Secretary to the Bengal Branch of the Countess of Dufferin's Fund, Fort William, Calcutta.

A. CROFT,

Director of Public Instruction.

The 6th January, 1868.

**TO ENGINEERS, DISTRICT OFFICERS
AND OTHERS REQUIRING
ASSISTANTS.**

There are a few names of ex-Students out of employment on the Secbpur College list.

Apply to the Principal, stating requirements and terms offered, including travelling and joining allowance.

NOTICE.

Owing to reduction of Establishment there are thirteen Elephants male and female for sale at the Transport Depôt, Mhow (Central India).

The Elephants are properly trained and some of them have been used for several years for sporting purposes.

They are also trained to harness.

For further particulars apply to Executive Commissariat Officer, Transport, Mhow (Central India).

POST OFFICE.

NOTIFICATIONS.

*Unclaimed Letters held in the Calcutta General Post Office
on 2nd February, 1868.*

Cazalus, L. F.	Frewen, M.	Payne, W.
D. A. C. & Co.	Holdsworth, C.	Pisani, Rafaelo.
DeSaran, E. D.	Jelovitz, Nathan.	Schiller, Otto.
Donovan, Capt. C.	Jones & Co.	

Letters marked "Care of Post Office."

A. W.	Foulloux, Charles.	Mitchell, Thos.
Ainley, Henry.	Francis, A. M.	Mon, N.
Alexander, C.	Fraser, Mrs. L.	Monro, H. T.
Barnsley, Milne.	G. M. G.	Naylor, C. G. R.
Bartholomew, R.	Gascond, S.	Nelson, Henry.
Barton, Captain F.	Gaskell, Esq.	Newman, Mrs.
Bates, E.	Geale, G. R.	Noble, J. D'Oyly.
Beesley, George.	Giles, F.	"Okeyo."
"Bertie."	Godtray, Jack.	Orsollo, E.
Biddlecombe, F. C.	Grenon, Miss A.	Paraf, E.
Bleek, Mrs.	Greenfield, W.	Parkin, Mrs. H.
Blomfield, F. C.	Greenless, A.	Peddie, John.
Bohminger, Herr.	Greenway, Miss A.	Penn, Mrs. G.
Bolton, G. A.	Grey, Edward Sir.	Phillippe, H. S.
Boodrie, J. O.	Girling, Mrs.	Poussie, Mon.
Braham, Mrs. A. M.	"Gusture."	Prince, D'Orleans.
Brown, John D.	H. M.	Pyle, Mrs.
Brutley, C. W.	Hall, D.	Ramsden, E. W.
Bryan, R.	Hamilton, G. H.	Rhoades, A. H.
Burton, A. H.	Hawkes, Rev. H. W.	Robertson, W. M.
Butler, Mrs. T. P.	Henderson, Mrs.	Rode, Mrs.
Butterworth, J. H.	Henderson, W. F.	Roe, I. R. J.
Caldicot, Dr. T.	Hilton, E. H.	Rosario, G. B.
Carpenter, Mrs. W. G.	Hodgetts, W. G.	Rustomjee, C. H. J.
Cavanagh, J.	Hogg, J. M.	Sandison, T. W.
Cecil, Evelyn.	House, F. W.	Scales, W. H.
Cecil, Lord E.	Hughes, G.	Sevenoaks, Leon M.
Charlesworth, B. A.	Jacob, S.	Shoppard, H. R.
Chiodette, A.	Jackson, A. W.	Silvo, F.
Clarke, R.	Jones, E. E.	Smit, Robert.
"Commodore."	Judge, Capt. F. C.	Smith, J. M.
Conway, J. A.	Keisler, Dr. F. L.	Smith, H. R.
Craddock, Mrs. J.	L. M. G.	Southerton, F. W.
D'Cruz, J. M.	Lamorchand, J. R.	Stevenson, Capt. G.
Daly, M.	Langley, Mrs. C.	J.
Deedes, Major-Genl.	Lawcock, David.	Storey, H.
W. H.	Leavitt, Mrs. Mary C.	Storkey, H.
Demomet, F.	Leonard, Major G.	Sultana, Mrs. C. J.
Dickinson, A. E.	Lester, J. H.	Sutton, H. T.
Downie, Mrs.	Lloyd, Capt. R. O.	Tanner, Mrs. E. M.
Duncombe, P. H.	Lucien, Mon. L.	"Temple."
Disbrulli, L.	Macphree, Alex.	Thompson, E.
Dremer, Moses.	Marshall, Mrs. E. A.	Timus, Miss L.
E. M. R.	Martin, R.	Tiny, Miss.
Elstone, Thomas.	Massey, E. S.	Tufnell, W. F.
"Felix."	Mathersill, H. J.	W. M.
Field, H. E.	Maude, F. W.	Walker, T. B.
Fletcher, S. J. B.	McMurtrie, A.	Wheatley, Col. M. J.
Foster, F. W.	"Mia cara."	Williams, George.
Foster, G. R. C.	Mitchell, Major St.	Wood, H. deR. P.
	John.	

Registered Letters.

Hartz, S.	Nucci, Oreste.	Stewart, Stewart &
Monnier, A. C.	Ralph & Co.	Co.
Nelson, Harry.	Stephens, T. H.	

Unclaimed Letters held in the Barrackpore Post Office on the 30th January, 1888.

Atkins, H. Tincoury Mookerjee Whitty, J. J.

F. HUTTON,
Presidency Postmaster, Calcutta.

The 4th February, 1888.
SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888. 7th Feb.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets).	6th "	Ditto.
Madras and Colombo . . .	4th "	Per P. & O. Steamer <i>Rohilla</i> .
Madras, Pondicherry, Ceylon, Batavia, Singapore and China.	9th "	Per French Steamer <i>Tanais</i> .
Straits and Hong-Kong . . .	4th "	Per Steamer <i>Taisang</i> .
Rangoon and Moulmein . . .	8th "	Per Steamer <i>Khandalla</i> .
Akyab, Kyaukpyu, Sandoway and Rangoon.	8th "	Per Steamer <i>Busheer</i> .
Port Blair and Camorta. . .	9th "	Per Steamer <i>Maharani</i> .
Rangoon and Moulmein . . .	10th "	Ditto.

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters will be received up to 9 P.M.

E. HUTTON,
Presidency Postmaster, Calcutta.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the under-noted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

یہ دوا کوئینائین کا خوب قائم مقام ہے اور کلکتہ کے ہوائیکل گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے ہر ایک ملازم سرکاری واسطے سرکاری کام اور خیرات کے اور سوائے اوتھے جو کوئی ایک مشی بیس پونڈ خرید لینے سے بقیہ نقد حسب نرخ ذیل خرید کر سکتے ہیں یعنی نرخ چار اونس کے تین کا چار روپیہ آٹھ آنہ ; آٹھ اونس کے تین کا آٹھ روپیہ آٹھ آنہ ; ایک پونڈ کے تین کا سولہ روپیہ آٹھ آنہ

اور عوام الناس ہوائیکل گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے بقیہ نقد حسب نرخ ذیل خرید کر سکتے ہیں یعنی نرخ چار اونس کے پانچ روپیہ آٹھ آنہ ; آٹھ اونس کے تین کا دس روپیہ آٹھ آنہ ; ایک پونڈ کے تین کا بیس روپیہ

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Mr. Augusto Consolo is authorised to sign our firm from this date.

THOMAS WATSON & CO.

CALCUTTA,
The 1st February, 1888.



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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th January, 1888, and was referred to a Select Committee on the 3rd February, 1888 :—

NO. 1 OF 1888.

A Bill to provide for the levy of a Customs-duty on Petroleum.

WHEREAS it is expedient to provide for the levy of a customs-duty on petroleum ; It is hereby enacted as follows :—

I. To the second schedule to the Indian
Addition to Schedule II, Act XI, 1882. Tariff Act, 1882, the following shall be added, namely :— XI of 1882.

No.	Names of Articles	Per	Tariff valuation.	Rate of Duty.
5	Petroleum, including also the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffine oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance or from any products of petroleum	...	Ad valorem	5 per cent.

VIII of 1878. And whereas the provisos to section 37 of the Sea Customs Act, 1878, do not apply to goods to which a rate of duty is not already applicable; It is further enacted as follows:—

2. The rate of duty applicable to petroleum
Commencement of of which the bill-of-entry
effect of the addition to is delivered, within the
the schedule. meaning of section 37 of
the Sea Customs Act, 1878, to the Customs-
collector under section 86 of that Act after the
passing of this Act shall be the rate of duty
specified in the second schedule to the Indian
XI of 1882. Tariff Act, 1882, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to impose an *ad valorem* customs-duty of five per centum on petroleum, of which thirty-two millions of gallons, of the value of over one hundred and twenty-five lakhs of rupees, were imported into British India during the year 1886-87.

The 27th January, 1888.

J. WESTLAND.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

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CALCUTTA, SATURDAY, FEBRUARY 4, 1888.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 27th January, 1888.

PRESENT :

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Rana Sir Shankar Bakhsh Singh Bahadur, K.C.I.E.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble W. S. Whiteside.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinsha Manokji Petit, Kt.
The Hon'ble F. M. Halliday.

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble MR. WESTLAND moved that the Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. WESTLAND also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

TARIFF ACT, 1882, AMENDMENT BILL.

The Hon'ble MR. WESTLAND also moved for leave to introduce a Bill to provide for the levy of a customs-duty on petroleum. He said :—

“In asking the permission of the Council to introduce a Bill of which the intention is to increase our revenue, I shall naturally be expected to give some account of our financial position, and to satisfy the Council that an increase of revenue is necessary upon financial grounds. This expectation is all the more justified in consideration of the fact that, last week, we exercised the power given to us by the Legislature, to make an addition of 25 per cent. to the Salt duties, a measure which deserves some explanation in view of the discussions which took place in the Council two years ago on the occasion of the imposition of the Income Tax in its present form. It would be absolutely impossible for me, within any limits of time, to go over anything approaching to the whole ground covered by our Indian accounts; and I would only weary the Council by leading them into a maze of figures in which all connexion would be lost. I shall assume, therefore, that the Council are already acquainted with the position which we realised in the Financial Statement of last March, when we presented our estimates shewing a practical equilibrium of revenue and expenditure. I shall adopt that Financial Statement as my standard, and shall explain, by reference to it, in what respects we now find ourselves worse situated than we then were.

“I know there are people who will not allow me to accept that standard, alleging that it is in itself one of extravagant expenditure and should not be accepted as the foundation of a claim on the part of the Executive Government to an increase of its revenues. Nothing is more common among some of our public critics than to accuse us of wanton extravagance, but I always observe that these accusations waste themselves in generalities, and do not address themselves to specific items of expenditure which it is considered might with advantage be discontinued. There are some people who are so entirely unable to grasp the large figures in which our accounts are presented, that they assume that the fact of our expending 77 crores of rupees every year is in itself proof positive of entire absence of financial control. They forget the enormous area which this expenditure covers. Compare it with the expenditure of the United Kingdom; it is only 60 per cent. of the amount (77 crores against 128, which is the equivalent of 90 million sterling), and yet it covers an area ten times as large and a population seven times as large. Moreover, think how much the effect of this comparison would be enhanced if we were to include in the expenditure of the United Kingdom, as we do in those of India, the hospitals, the roads, and all the other expenditure that is in England charged to Local Rates, and even the expenditure on the maintenance of Railways. I know that the financial circumstances of England and of India are in many respects utterly incapable of direct comparison; but still, I think, we have some claim that those of our critics whose charges of extravagance are based only on the fact that our expenditure is stated in tens of millions, should bear in mind that the accounts we present are the accounts not of one Government, but of one Central and of nine Provincial Governments; and that of these Provincial Governments, five nearly equal in area, and somewhat exceed in population, the five principal Governments in Europe.

“We published, in the Financial Statement of March 1886, the comparative figures of our accounts for the past ten years, and I have seen the argument drawn from these figures that the rapid rate at which we have allowed expenditure to increase argues an absence of proper control. I have seen it made a matter of accusation against us that our expenditure in the first of the series of years alluded to was Rx.* 57,400,000, and in the last of them was Rx. 71,100,000, an increase on the face of it of Rx. 13,700,000, or some-

* The symbol “Rx.” indicates tens of rupees.

thing like 24 per cent. But it is almost a dishonest mistake to take the figures this way in the gross. Dip a little below the surface, and you find that of this Rx. 13,700,000, Rx. 6,800,000 arises in the account of Railways, and merely means that the Government possesses at the end of the period many more miles of Railway than it did at the beginning, and that it has to pay a much higher rate of exchange on the remittances necessary to pay the guaranteed interest. The extension of Irrigation accounts, in the same way, for Rx. 500,000; the famine insurance grant, which was not expenditure, accounts for nearly Rx. 1,000,000; a bumper opium crop accounts for Rx. 750,000; the extension of Post Offices and Telegraphs accounts for Rx. 600,000, but it brings in as big an increase of revenue as of expenditure. There remains only Rx. 4,000,000 to represent any real increase of expenditure; and of this amount even considerable sections would have to be written off as having no bearing on the question of financial control or economy. Rx. 300,000 of it, for example, mean that we remitted the putwari cess in the North-Western Provinces by taking over, as Government expenditure, the establishments which were maintained out of it, and another Rx. 300,000, represent the portion of Salt Revenue which we annually hand over to Native States under the arrangements completed in 1878-79,—a fiscal reform of the utmost importance which led not only to great development of revenue, but also to great economies in expenditure.

“The figures which represent any real increase of expenditure during the ten years under review are dwindling down very rapidly; we have less than 3½ millions still to account for—something like six per cent. during the ten years. And even of this we might at once strike off, as entirely beyond our control, an increase of Rx. 600,000 in the charges for exchange upon our sterling obligations, namely, Rx. 400,000 in the interest on Sterling Debt, and Rx. 200,000 upon Superannuation charges; and as almost beyond our control, another Rx. 600,000 of exchange charges upon the Home Military expenditure. We have almost brought down to Rx. 2,000,000 what may be called the net total of the voluntary increase of expenditure in ten years.

“Of course we might have refused even this amount of increase. We might have refused to open new courts of justice where the increase of the population or of business demanded it. We might have refused to increase police expenditure, which is still, in the opinion of many authorities, at a dangerously low figure, and run the risk of breeding insecurity to life and to property. We might have stopped the increase of schools and of hospitals and of roads. We might have shut our eyes to events in Central Asia, and refused the increases of political and of military expenditure, forced upon us by the approach of a great civilized power on our North-West Frontier. In short, we might have refused to discharge the duties and responsibilities of a civilized Government, either with respect to our own subjects, or to the nations which lie beyond our frontier; and those who think we should have observed this attitude are, to this limited extent, right in pointing to our increase of expenditure as evidence of want of financial control. With such people I do not care to argue, and the Legislative Council is not the place where such arguments are called for.

“But while thus contending that the gross figures of our accounts contain in themselves at least a presumption of the moderate scale of our expenditure, I am far from denying that there is expenditure which cannot be done without. I would only say with reference to the details of it that we who are engaged in the control of expenditure in India, are so impressed with the hugeness of the demand for expenditure which is, of itself, of a useful and beneficial character, that we are the last people to willingly consent to divert to purposes of extravagance, any money which can be made available to meet that more pressing demand. There is hardly any limit to the amount of money that can be usefully spent in India, and the business of the financial authorities, both Imperial and Provincial, consists far too often in refusing money for objects of which the desirability cannot be denied, simply because it cannot be found either out of revenue, or by economies in expenditure.

“This is a process of exhaustion which goes on by a sort of compulsion and without intermission, in the ordinary course of the financial business of

every department, and is sometimes helped forward by special enquiries, such as those made by the Finance Committee of 1886. That Committee has presented to Government a plentiful crop of suggestions which will continue for a long time to exercise the various departments; but I think I may say, both for the President of the Committee who now sits on my left and for myself, that throughout our enquiries we were greatly struck with the carefulness of detail with which expenditure was supervised, and with the very large proportion of cases in which, when we raised questions on the facts before us, we found that the questions were no new ones to the authorities concerned, but had been amply examined and discussed, long before we were set to work to put the authorities once more upon their defence. But in times of financial necessity, the line must be drawn closer. The Finance Committee's work was to indicate in what way this might be done, and it has resulted not only in actual economies, the credit for a large instalment of which was taken in the estimates presented last year, but still more in establishing a more rigorous standard by which expenditure, actual and proposed, has to be judged. The expenditure which has passed the review of that Committee is not likely to be really liable to the charge of extravagance, and that which they did not accept as necessary and justifiable has been, or is being, elaborately examined in search of possible economies.

"I think I have said enough to convince the Council that in adopting, as the standard from which I am to start, the figures of the published estimate for 1887-88, I am not asking them to condone any past sins of extravagance; but am presenting the account of India as it stands after long years of close attention to the interests of economy.

"The period of ten years over whose history I have rapidly glanced, terminated with the year 1884-85; and two years ago Sir A. Colvin, in introducing the Income Tax Bill, described that year as the last of the fat kine; he said that the lean kine were come in, though he did not then know how terribly lean they were going to be. But those who have watched the course of Indian finance during the two years that have intervened since Sir A. Colvin in this place explained the then financial position, will be prepared for the announcement that, from causes which I shall presently explain, we are at the present moment even further from equilibrium than when the Government appealed to the Legislature for an extension of direct taxation. It seems to me that the best way of showing the nature and origin of the difficulties which have thus accumulated about our financial position will be to make a comparison between the figures of our accounts of 1884-85, the last year in which our financial position may be described as satisfactory, and those of the Budget Estimates of 1887-88. These Estimates shewed an equilibrium it is true, but it was, as Sir Auckland Colvin was very careful to explain at the time, an unstable equilibrium, an equality of revenue to expenditure, obtained only by pressing into the service of our expenditure revenues which up till then had formed a sort of reserve.

"For the purposes of this comparison, I have prepared, as my text, the following abstract of the accounts of 1884-85, and of the estimates of 1887-88. Abstracts, of course, may be made up in a hundred ways; but they all come to the same thing in the end, and are merely questions of the arrangement in which we choose to take up the subject in hand. The abstract I now put forward will be very easily traced back into its component figures in the published accounts; its main peculiarity is, that besides shewing the expenditure heads *net* instead of gross, I have separated the exchange figures, so that I may shew first how the comparison would have stood had there been no alteration in the exchange, and I have then shewn in a separate figure the extra charge falling upon us on this account. It will be seen that the totals up to which the Statement works shew that, whereas in 1884-85 we had 51 millions on the Revenue side, of which 48 went in Expenditure and 3 in Exchange, we find ourselves in 1887-88 with 3 millions more of Revenue, namely, 54 in all, but as Exchange now costs us 5 millions instead of 3, the 3 millions better Revenue afford us only one million for real increase of Expenditure.

000 omitted.			
	Accounts, 1883-84.	Accounts, 1884-85.	Budget Esti- mate, 1887-88.
EXCLUDING EXCHANGE—			
<i>Revenue Heads—</i>			
	Rx.	Rx.	Rx.
Land Revenue	22,362	21,832	22,937
Opium	9,556	8,816	8,893
Salt	6,145	6,507	6,604
Excise and Stamps	7,350	7,618	7,942
Assessed Taxes	526	512	1,406
Other Principal Heads	6,098	5,795	6,345
TOTAL PRINCIPAL HEADS	52,037	51,080	54,127
<i>Railway Revenue Account—</i>			
Railways net earnings	8,066	7,685	9,002
Deduct Interest, Annuities and other charges	—7,269	—7,563	—8,600
TOTAL REVENUE ACCOUNTS	52,834	51,202	54,529
<i>Expenditure Heads : Net—</i>			
Interest	3,116	3,282	2,753
Civil Expenditure (a)	19,609	20,021	21,616
Opium production	1,855	2,966	2,505
Post Office, Telegraph, and Mint	311	279	145
Irrigation	547	573	753
Civil and Military Works, Imperial	2,042	1,395	2,009
" " " Provincial and Local (b)	2,734	2,698	2,220
Army	16,019(c)	15,200	16,907
Famine Insurance	1,523	1,548	95
Railway Construction	—176	263	75
TOTAL EXCLUDING EXCHANGE	47,580	48,225	49,078
EXCHANGE ON HOME EXPENDITURE	3,375	3,364	5,434
TOTAL EXPENDITURE	50,955	51,589	54,512
Surplus or Deficit	+1,879	—387	+17

"I have inserted, for purposes of comparison, the figures for 1883-84, but those I mean to deal with are the figures of 1884-85. The financial position in this last year may be called a position of equilibrium as we then understood the words. There is a nominal deficit of Rx. 387,000, but it is really due to the fact that the date with which our financial year ends, cuts in two the most active season of Land Revenue collection, and according to the distribution of the collections during the few days before and after March 31st, we get into the financial year sometimes a good deal more, and sometimes a good deal less, than twelve months' revenue. In 1884-85, we got a good deal less, but this of course was a mere temporary feature, and accounts for the fact that what was really a position of financial equilibrium shewed in the accounts as a deficit of Rx. 387,000. In fact as we are taking a general view of the financial position, and not confining our observations to the casual circumstances of a single year, we may go further and say that the year 1884-85 would have shewn the surplus of Rx. 500,000 prescribed by the Secretary of State, had it not been that a bumper crop of opium required an expenditure, exceeding by much more than that amount the average expenditure of a series of previous years. So that the financial position of that time might legitimately be described as one in which our ordinary standard of Revenue was sufficient to enable us to meet all ordinary expenditure, to set apart for famine insurance

(a) Includes Marine.

(b) After deduction of the amount charged against accumulated balances of past years (i. e., Provincial deficit). When a Provincial Government draws on its balances to increase its expenditure, it is for the most part under this head that the increase occurs.

(c) Includes 1,000 (one million) arrear charges.

Rx. 1,500,000, to invest in Railway Construction Rx. 263,000, and to shew after all a surplus of Rx. 500,000.

"We have now to compare with this the Budget Estimates of 1887-88; and first let us look at the Revenue side. Land Revenue has of recent years increased pretty steadily at an average of Rx. 120,000 a year and in three years this gives us Rx. 360,000; besides the addition of Rx. 420,000 of Upper Burmah Revenue. Salt, Excise and Stamps have added Rx. 400,000 to our resources. The new Income Tax has given us nearly Rx. 900,000; and other Revenues, say Rx. 200,000, besides Rx. 100,000 in Upper Burmah.

"Railway earnings have increased, but hardly at a more rapid pace than the charges against them on account, mainly, of interest and annuities; of course when exchange is taken into account the heavy addition more than swallows up all benefit by increased earnings, but we are at present dealing with the figures independently of this consideration.

"The saving under interest is apparent only; we have been borrowing in sterling, but it is under the head of Rupee debt that we make transfers from the ordinary to the Railway account of debt; and the apparent saving under interest on ordinary debt re-appears as part of the increase of charge on account of exchange.

"The Civil expenditure (which in our accounts unfortunately includes Marine charges) has increased by Rx. 1,600,000, of which at least Rx. 1,100,000 is due to Upper Burmah; the rest I do not stop to analyze; some of it is a mere set-off against increased revenue, and some of it is the unavoidable excess of estimates which disappears when the accounts are made up.

"For Imperial Public Works our ordinary standard is Rx. 1,000,000 for Military Works, and Rx. 350,000 for Civil Works, but the Budget of 1887-88 is charged, in addition to this, with Rx. 480,000 for Upper Burmah and with Rx. 200,000 for the construction of Military Roads on the North-West Frontier.

"The figures of Army Expenditure shew a very heavy increase; nearly Rx. 1,000,000 arise from the measures taken for the increase of its strength, which were alluded to in the speech of His Excellency the President on the occasion of the introduction of the Income Tax Bill. The real cost of these measures is over Rx. 1,500,000, but various economies and reductions have been secured under other heads of Military Expenditure, so that the net increase on the whole is stated under Rx. 1,000,000. But under this head we have also about Rx. 720,000 of special charges arising out of operations in Upper Burmah.

"We come now to the heaviest difference of all, the addition to the charge on account of exchange. Our remittances in 1884-85 were made at the rate of 19·31 pence (£1=R12·43), but in 1887-88 we estimated we could make them only at 17·5 pence (£1=R13·71); that is to say, each sterling pound of expenditure costs us 1·28 more in Rupees; and this difference, calculated on the whole amount of our sterling expenditure as it stood in 1884-85 (about £14,000,000), comes to Rx. 1,790,000. That is to say, that even if no increase of expenditure of any kind had occurred since 1884-85 we would still have to face an additional charge of this amount.

"Let us then summarize the changes that have taken place in our financial position between 1884-85 and the Budget Statement of 1887-88.

	Rx.
Army charges have increased by	980,000
We are spending on Frontier Roads	200,000
Upper Burmah is costing us—	
Civil and Marine charges	1,100,000
Military and Civil Works	480,000
Military Operations	720,000
	<u>2,300,000</u>
DEDUCT—Revenue	520,000
	<u>1,780,000</u>
Exchange adds to our account	1,790,000
	<u>4,750,000</u>
Total new demands	

These demands we have met as follows:—

	Rx.
(1) We have obtained by the imposition of Income Tax . . .	900,000
(2) And by other improvements of Revenue . . .	960,000
(3) We have stopped for the time the appropriation to Famine insurance of Revenue amounting to . . .	1,450,000
and to Railway Construction of Revenue amounting to, say . . .	260,000
(4) We have diminished the amount of Revenue assigned to Provincial Governments, thereby causing a reduction of their Public Works expenditure by . . .	500,000
(5) And finally we have absorbed the prescribed surplus of . . .	500,000
	<u>4,570,000</u>

“There remains Rx. 180,000 arising out of a number of smaller differences.

“This, then, was the financial position at the time of the Budget Estimates of 1887-88. The fall in the value of silver, the necessity of improving our military strength, and the expenditure connected with the occupation of a new province, had absorbed not only the three years’ improvement of revenue, but the whole of the margin which we possessed in 1884-85. Every rupee of the revenue shewn in the estimates of 1887-88 was pledged, as the financial statement put it, “for the necessary expenditure arising from our administrative needs;” and for the risks of war, and of famine, and of exchange, and of opium, nothing whatever was reserved. Nay, more,—we were pledged to heavy expenditure upon the defences of our harbours and of our North-West Frontier, and this expenditure, all unremunerative as it was, was entirely provided for by borrowed money.

“I can speak with the greater freedom in these matters, because in the advice I have given to the Government of India, I have throughout sought counsel of Sir Auckland Colvin. It is not that a new Finance Minister takes up the reins in the middle of the financial year, and changes the policy announced by his predecessor in his Budget Statements. The policy is the policy of the Government of India as a whole, whether Sir A. Colvin is its mouthpiece in March, or I become its mouthpiece in January. In the Financial Statement of March last it was clearly explained, that the question of increase of revenue by taxation had been before the Government, and that its consideration had been adjourned, not because the position was satisfactory, but because we had reached a critical point, and it was just too soon for us to determine exactly how matters would have to be settled. It is not without great reluctance and after serious consideration that the Government of India can proceed to measures of increase of taxation; and so long as the position was such that it was possible it might be tided over without taxation, we refrained from a proposal which we would have had to justify, more by our anticipations of what might happen to us, than by our knowledge of what had actually occurred. The small and continual changes, by which in more settled countries the revenue is from time to time adapted to the expenditure, are out of place in Indian finance; it is our duty to resist change as long as we can, but, when it is at last forced upon us, it is equally our duty to face it.

“The changes which have taken place in our financial position since the date of the Budget, have settled for us the question which was then held in suspense; the strain was then as great as we could bear without resort to new taxation, but there was just a glimmer of hope that it might be relaxed. That hope has vanished; the strain has increased beyond the capacity of our revenue to endure it; and we are driven to seek remedial measures.

“The first item in which our burden is increased is again that of Exchange. The estimate of 1887-88 was taken at $17\frac{1}{2}$ pence. During the past year exchange had been as low as 16 pence, but it had rallied, and it stood at over 18 pence in the beginning of February 1887. There were signs of a fall just before the estimates were published, but with such an unstable item, it was possible only to take current facts for our standard; and we would not have been justified in taking, by anticipation, a lower rate, and founding on our anticipations a claim on the tax payer’s pocket. After the year opened, however, exchange settled

down to a much lower rate than that of the estimates; and at that lower rate it has been so singularly stable, that the logic of facts compels us to assume, for all purposes of estimate of our financial position, the lower level, which seems for the present at least to be established, of just under 17 pence. Our present home expenditure is nearly £14,500,000; the military demands and the interest on the capital of the aided Railway Companies having added half a million to the standard of 1884-85; and upon this amount of expenditure the difference between 17·5 pence and 16·9 pence is Rx. 720,000.

“Then the railways have not been doing as well as we anticipated; our receipts under this head are greatly affected by circumstances so entirely beyond our control as the question of good or bad crops in America and in Russia, and the course of prices in England. We must necessarily accept such facts as they come, but the results of the year, up to date, are such as to shew that the Budget Estimate was based on too sanguine a view. We deal with huge figures under this head, for the gross earnings of the Railways which are paid into the Indian Treasury have recently been as follows:—

Actuals	.	1884-85	.	.	.	.	.	Rx.	15,958,615
”	.	1885-86	.	.	.	.	.	”	17,699,747
”	.	1886-87	.	.	.	.	.	”	18,109,537
Budget Estimate, 1887-88	.	.	.	.	.	.	.	”	18,428,770

“The active Railway season comes at the end of the financial year, and it is quite possible that we may witness a partial recovery before the year’s account is closed; but as matters at present stand, our best estimate is that the net result of the Railway account, even after allowing for the reduction of working expenses, which becomes possible in a time of smaller earnings, may be Rx. 400,000 worse than in the Budget Estimates; and seeing the large amount of unremunerative capital expenditure that is going on, we should not reckon on any immediate improvement bringing in more than will cover the additional interest charges.

“In still one other respect have I to report what looks like a permanent deterioration in the financial position; it is in the effect on our opium revenue of the recent convention regarding the collection of duty in China. In the case of Bengal opium, the addition, or the additional certainty, of the duty in China reacts directly in reducing the auction price; in the case of Bombay opium, we get our full duty, but we cannot expect, if the Chinese maintain the rate of 110 Taels, to maintain the present amount of the export. The loss in the current year will be something between Rx. 250,000 and Rx. 300,000 as compared with Budget Estimate, and it would be unwise to fix the standard of future revenue higher.

“I have mentioned that Rx. 720,000 of special military expenditure in Upper Burmah was proposed in the Budget Estimates for 1887-88. The Government have not found it possible to reduce this expenditure so soon as was anticipated, and the figures of 1887-88 will shew a considerable excess over the Budget Provision. But measures of reduction are now being carried out, and we hope next year to get off with no more than the expenditure estimated for 1887-88.

“The deterioration in our position which we have to face is, therefore, thus made up—

									Rx.
Exchange	.	.	.	.	.	.	.	.	720,000
Railways	.	.	.	.	.	.	.	.	400,000
Opium	.	.	.	.	.	.	.	.	300,000
Total									1,420,000

“If I have succeeded in making plain the financial position with which we started in the estimates presented last March, it will be immediately evident that we are now under an obligation to seek, by improvement of revenue, at least this amount of amelioration.

“I know that it may be objected that part at least of the expenditure which was charged in our estimates is of a temporary and special character only; that

it is of the nature of capital invested once for all. We have a new province, for the acquisition of which we have to pay large sums of money on account of military and military police charges. We have to fit it out with new roads and new buildings, civil and military; in short with all the appliances of a civilized administration. It is a country which we hope will ultimately pay even in a purely financial sense, but just at present it imposes upon us, as was shewn in the last Financial Statement, a net expenditure which may be stated at Rx. 1,780,000. It may be said of this and of the Rx. 200,000 of frontier roads in the Punjab, that they are a sort of Capital expenditure which we should not charge upon the revenues of the year. But there is really only one logical distinction that we can draw with reference to expenditure of this class. If, in respect of any of the expenditure we are now incurring, we calculate that it will produce in future a revenue sufficient to meet the burden of the interest, we may without fear meet it out of borrowed money, because we know that though we refuse to bear the burden now, we throw no burden upon our successors which we do not furnish them with the means of meeting. The financial position of future years will not be the worse for the course of action adopted by us. But in the case of expenditure, whether we call it expenditure on Capital account or on any other account, which will not in future be financially reproductive, we have absolutely no choice left us, but either to meet it out of the revenue of the current year, or by borrowing to throw the charge upon the unincreased revenues of future years; no amount of re-arrangement of accounts can alter the fact that it is a charge against the existing scale of revenue either of the present or of future years. It may be a fair question for discussion, to what extent we are equitably entitled to throw forward such burdens, and to the extent to which we are so entitled, we may fairly face a deficit and leave it to succeeding years to make it good by contributions which will continue after the expenditure has ceased. But there is assuredly no justification for our throwing forward *the whole* of the burden, and compelling future years to bear a charge to which we contribute nothing ourselves.

“But, in distributing the burden between ourselves and future years, we must take into account the whole of the circumstances. The Budget standard of Revenue and Expenditure was Rx. 77,450,000, and we have, as just explained, lost Rx. 700,000 of revenue, and added Rx. 720,000 of expenditure; so that we have now Rx. 76,750,000 of Revenue to meet Rx. 78,170,000 of expenditure. Even if we admit the division of this last into Rx. 1,980,000 of extraordinary expenditure and Rx. 76,190,000 of ordinary, the result will be that, after providing for our ordinary expenditure, we have a surplus of only Rx. 560,000 to set against the so-called extraordinary expenditure of Rx. 1,980,000. But unfortunately we have, of this last class of expenditure, not only the Rx. 1,980,000 just mentioned, which are inside the revenue account of our Budget Statement, but we have also the following amounts which we have not yet considered, and which are shewn among the expenditure charged to loan; namely, about Rx. 750,000 for special defence works and Rx. 1,000,000 for improvement of Railway communication on our North-Western Frontier. We have thus a total of unproductive expenditure of Rx. 3,730,000, and there is no doubt that this rate of expenditure will last for two or three years yet. Can it be pretended, that we do our duty if we contribute to this large amount no more than Rx. 560,000 out of the current revenue, and throw forward the balance of Rx. 3,170,000 as a burden to be met in future years? And the real state of the case would stand even worse than this, for as we have for the present thrown off the burden of insurance against famine, the Rx. 560,000 is all the contribution we have to offer, both for the chances of famine and for the heavy unproductive expenditure to which I have alluded. I do not think that, on the most selfish reckoning of the account between ourselves and future years, such a policy could be justified.

“It is only too likely that future years will have their own burdens to bear. We are a little too apt to talk of our own special burdens as if the financial sky would clear when they passed away, but Indian Financial history shews that

they too often pass away only to be succeeded by special burdens of a new kind, and that we should not too easily reckon on future years retrieving a position now lost. There is only one respect in which we have before us a certainty of relief, namely, that the conversion of the 4 per cent. sterling stock into 3½ per cent stock, will, not next year but in the year after that, reduce our interest charges by £260,000 or Rx. 370,000. We may regard this as a partial insurance against further depreciation, but it is no warrant for our declining to undertake the measures that are necessary to render our present position sufficiently secure.

“I have now described the financial position, and the necessity which lies upon us of seeking to improve it by a considerable addition to our revenues. The Council are aware in what direction we have sought the greater part of the remedy, and that on Thursday, January 19th, we used the powers given us by the Legislature to raise the Salt Duty from Rs. 2 to Rs. 2-8 in continental India, and from 3 annas to Re. 1 in Burmah.

“After what was stated here two years ago, by Sir Auckland Colvin when introducing the Income Tax Bill, I need not say that it is with the greatest reluctance that the Government finds itself obliged to have recourse to the Salt Duty. The Government, in the beginning of 1886, appealed to the Legislature on the ground that before resort was had to a tax which falls on the millions of the poorer classes, it was bound first to obtain a reasonable contribution from the more wealthy. But that having been done, we are now obliged to proceed one step further, and adopt the measure from which we then were able to escape.

“When the Salt Duty, in 1882, was reduced from Rs. 2-14 in Bengal and Rs. 2-8 in the rest of India to Rs. 2, Sir Evelyn Baring wrote thus (*vide* Financial Statement for 1882-83, paragraphs 192 and 201):—

‘192. In answering, therefore, the question of how far we may safely take off taxes in reliance on the Opium Revenue, a great deal depends on the nature of the tax we take off. If we abandon a source of Revenue which involves a permanent and absolute loss of money, and which moreover, from whatsoever reason, it would be difficult, in the event of the Opium Revenue failing, to restore to its former position, then the course would be open to great objection. If, on the other hand, we reduce a duty with a fair hope that the reduction will increase consumption, and thus, after a while, recoup us for any loss, and if, moreover, the duty can, without any great fiscal disturbance, be re-imposed in the event of the Opium Revenue falling off, then the reduction of taxation would be unobjectionable. The Salt Duty falls within the latter of these two categories.’

* * * * *

‘201. I have said that, by reducing the Salt Duty, the general financial position will be strengthened. We hope that we shall be able to maintain the duty at Rs. 2 a maund, and we have at present no reason to suppose that we shall be unable to do so. By a return to a higher rate we should, of course, to some extent at all events, sacrifice the main object we have in view, *viz.*, to afford some relief from taxation to the poorest classes. At the same time I should observe that if any unforeseen circumstance, such as a heavy fall in the value of silver, takes place, and if, at the same time, the reduction in the Salt Duty does not result in any considerable increase in the consumption of salt, it would be open to us to return temporarily to a higher rate. This is an expedient to which the Government would have recourse with great reluctance. I allude, however, to the possibility of its adoption, for it is clear that should an emergency arise of a nature to diminish our other sources of Revenue or to increase our Expenditure, we shall be in a better position to meet it if the Salt Duty is Rs. 2 a maund than if it were levied at a higher rate.’

“The circumstances under which Sir E. Baring said that the Government might find it necessary to increase the salt duties, have now been realized. The value of silver has heavily fallen; the rupee was 20*d.* when Sir Evelyn Baring wrote, it is 17*d.* now. The opium revenue has failed; for it was then Rx. 9,800,000, and we now put it at Rx. 8,600,000.

“The following statistics, which exclude the figures relating to Burmah, may be given as shewing the consumption of salt and the duty paid on it. The figures are for the sixteen years ending 1886-87; and it may be added that

the first nine months of 1887-88 shew only a very small advance over the same period of 1886-87 :—

Year.	Consumption in thousands of Maunds.	Salt Duty in thousands of Rx.
1871-72 . . .	22,280	5,723
1872-73 . . .	22,833	5,902
1873-74 . . .	22,918	5,876
1874-75 . . .	23,182	5,906
1875-76 . . .	24,720	5,874
1876-77 . . .	24,557	5,985
1877-78 . . .	24,676	6,189
1878-79 . . .	25,205	6,511
1879-80 . . .	27,071	6,910
1880-81 . . .	26,660	6,751
1881-82 . . .	27,158	6,976
1882-83 . . .	28,720	5,729
1883-84 . . .	29,169	5,815
1884-85 . . .	30,746	6,129
1885-86 . . .	30,081	6,003
1886-87 . . .	31,633	6,338

“It may be noted, with reference to these figures, that, reckoning upon the averages above shewn, we may divide the whole into two periods. During the earlier of these, which preceded the reduction of duty in 1882, the rate of increase of consumption averaged annually 2·2 per cent.; while since the reduction of duty the annual increase has averaged 2·7 per cent.

“The figures shew also that the extra duty of eight annas may be expected to bring in an extra revenue of Rx. 1,600,000, and considering the improvement in all means of communication and the generally improved condition of the people, we may reasonably hope that the burden of a duty of Rs. 2-8 will not now have any effect in restricting the rate at which the consumption is increasing.

“The case of Burmah is different from that of the rest of India. The duty there has been three annas only, and as the Government of India were bound by treaty to permit salt to enter Upper Burmah at a very low rate of duty, it was practically impossible, while that treaty was in force, to levy, in the shape of Salt tax, from the people of Lower Burmah, the same contribution which was paid by the inhabitants of the rest of India. Another reason used to be urged in the same direction, namely, that the capitation tax in Burmah—or rather the capitation system of assessing Land Revenue—took to some extent the place of the Salt tax in Continental India. It is very difficult to draw comparisons between the burdens of taxation in the various parts of India,—especially when circumstances differ so much as those of Burmah and of Continental India,—but the present Chief Commissioner is strongly of opinion that the increased tax can easily be borne, and should certainly be raised. The present enhancement of the Burmah salt duty will add to the Revenues about Rx. 125,000.

“It is to be noted also, as regards Burmah, that we do not intend to renew the exemption from income tax which hitherto, for administrative reasons, has applied to Lower Burmah. The tax legally applies to the whole of Lower Burmah, but assessment and collection will be made only in towns and centres of trade. We therefore intend, in Lower Burmah at least, as in India generally, to make the richer classes contribute according to their means, while we impose the general Salt tax on all classes alike. In Upper Burmah, too, we hope to increase the revenue by taking measures for the restriction and taxation of the traffic in liquors and opium. We are carefully collecting information towards this end, as we are determined that any excise system which we introduce in Upper Burmah shall be really the imposition of a tax upon existing trade and shall not involve the expansion or creation of a trade where little or none exists.

“Another measure which the Government proposes to adopt for the increase of its revenues is the imposition of an import duty upon petroleum. Import duties in India are matters that require delicate handling, but there is not the

slightest occasion for us to take up the questions affecting such duties generally. I have only to say that we want money, and that whatever may be the case regarding other imports, petroleum is an article in respect of which most of the theoretical objections to an import duty disappear. The importation is, necessarily, and quite apart from any levy of duty, subject to rules and restrictions, which can very easily be made to lend themselves to the convenient and certain collection of duty. The oil is for the most part of a few well-recognized brands, so that there is no difficulty in fixing its value for purpose of duty. The production is a monopoly of one or two countries (mainly, America and Russia) with which the production of India or of other countries can hardly enter into competition, and the circumstances are such that the advantage which the producing countries at present have, will remain practically unaffected by the small duty we propose to levy.

"So far as the consumer is concerned, he will certainly, even after the tax is levied, be better off than he was only a year or two ago; we are taking from him only a small part of the benefit he has received through development of the trade during the past few years.

"The statistics of the trade are as follow :—

Imports of Mineral Oil.

Year.	Quantity, Gallons.	Value, R Lakhs.	Value per Gallon.
			R
1873-74	Not stated .	3.51	...
1874-75	Not stated .	7.98	...
1875-76	621,530	4.46	.719
1876-77	439,123	4.91	1.12
1877-78	2,405,405	22.67	.942
1878-79	3,775,674	27.17	.719
1879-80	7,888,247	43.19	.611
1880-81	10,060,026	48.70	.485
1881-82	9,883,049	50.40	.511
1882-83	21,059,668	92.93	.441
1883-84	13,883,838	56.17	.407
1884-85	27,306,999	115.82	.425
1885-86	21,311,942	85.18	.400
1886-87	31,949,633	125.99	.395
1887-88 (8 months)	20,817,770	80.51	.387

"As the value of the imports of this year is slightly in advance of the quantity imported during the same months of last year, we may estimate the probable annual import at the value of 130 lakhs of Rupees, on which a 5 per cent. duty will give us an income of Rs. 65,000. The cost of collection will, we anticipate, be very little.

"For this project the sanction of the Legislature is required, and it is for permission to introduce an amendment of the Tariff Act for this purpose, that I now apply to the Council.

"The Government have considered the question of imposing a counter-vailing excise duty on oil produced in India, but have decided that this should not be proposed. The only Indian production on any considerable scale is that above Thayetmyo in Burmah. The production there is about 2,400,000 gallons, but as 80 per cent. is lost in refining, there is less than half a million gallons for consumption. A Company which exploited the wells near Akyab, was driven from the market by the competition of American oil. There is a little oil in Assam, but it is not worked, and there is oil round about Rawalpindi, but it is not yet exploited, except to a very limited extent for Government purposes. The Government is labouring with some slight success, to obtain oil at Khattan, in Biluchistan. All these, however, are at the best mere nascent industries, which are utterly out of any chance of competition with imported

oils, and the machinery of an excise duty is not required and should not, in the opinion of the Government, be applied.

"The two sources of revenue to which I have mainly made reference, will give us an enhanced income of Rx. 1,790,000; and we may add Rx. 100,000 as a moderate estimate of the produce of the other revenues to which I have referred. With these our financial position, supposing no further fall in exchange, and no further loss of opium revenue to take place, two contingencies upon which it would be rash to calculate, may be stated in the following way:—

<i>Revenue.</i>	<i>Rx.</i>
Ordinary and Recurrent Revenues as they at present stand	76,750,000
New Salt Duties	1,725,000
Petroleum	65,000
Assessed Taxes and Excise in Burmah	100,000
Total Revenues	87,640,000

<i>Expenditure.</i>	<i>Rx.</i>
Ordinary and Recurrent Expenditure, being Rx. 560,000 short of Revenue	76,190,000
Special expenditure of which, except in the item of Military Expenditure in Burmah, no reduction can be expected for two or three years—	
(1) In Upper Burmah, in excess of Revenue	1,780,000
(2) Frontier Roads on the North-West Frontier	200,000
(3) Special Defences	750,000
	2,730,000
Total charged on Revenue Account	78,920,000

"Besides Rx. 1,000,000 of North-West Frontier Railway Expenditure which is practically of the same category as this last, but is shown as Railway Capital Expenditure outside the Revenue Account.

"The Secretary of State, although in modification of former orders he has directed that the special defence expenditure of Rx. 750,000 should be shown inside the Revenue Account, undertook, in his Budget explanation to Parliament, that the step would not involve the raising of taxation to meet it. Leaving it out of the account therefore, we have a surplus on the revenue account of Rx. 470,000, which is certainly not too much to estimate for, in the face of the risks of further fall in the price of opium and of silver, and of the fact that we are providing nothing for famine insurance and are throwing forward Rx. 1,750,000 of financially unremunerative expenditure, namely, the present annual outlay on special defences to our Harbours and Frontiers, and on Military Railways on our North-West Frontier."

The Hon'ble RÁJÁ PEÁRI MOHAN MUKERJI said:—"I had no notion that the Hon'ble the Finance Member, in moving for leave to introduce a Bill for imposing customs duties on petroleum, would take occasion to place before the Council a statement of the financial position of the Government of India. As a non-official member of Your Excellency's Legislative Council, I wish it to be understood that, without a careful examination of the statement and of the arguments with which the Hon'ble the Finance Member has supported his figures, I am unable to say whether his reasons and the details he has submitted have my full concurrence. The additional duty on salt which Your Excellency has lately imposed by executive order has given the Government of India about £1,500,000, and it is at the same time a measure which has given very general satisfaction as one which will not touch to any appreciable extent even the poorest in the land. If more money is wanted, I think we should look in the direction of the import duties. There might be reasons why the Government should not try to re-impose any import duty on cotton twist and yarns and cotton piece-goods, which would give the Government of India a very large revenue, but I should think that petroleum is rather an insignificant article

of commerce to impose a duty upon. The total value of the article imported to this country barely comes up to a million sterling, and we should remember also that it is one of those articles which has found its way to the homes of the poorest people of the land. Any duty imposed upon it would therefore touch even the poorest classes. There are other things, such as hardware and metals, which are imported to this country to a very large extent. If I am not mistaken, metals to the value of nearly £6,000,000 are imported annually into this country, and about £1,000,000 worth of hardware, and the duty on either of these articles would not touch poor people. I submit these facts to the consideration of the Hon'ble Council and of the Hon'ble the Finance Member."

The Hon'ble MR. WESTLAND said:—"The observations which the last speaker has made tended rather to open out the question which I deliberately avoided taking up, namely, that of the import duties generally. It seems to me that, whatever might have been the objections to the removal of the import duties at the time,—and I know that a number of people, especially those connected with the commerce of the country, thought that the removal of the import duties was not called for,—the fact of the import duties having gone renders it practically impossible for us to re-impose them. As regards the proposal that, leaving the cotton duties alone, we should impose an import duty on hardware, I have only to say that the question of the imposition of import duties generally was one which, from many points of view, it was very difficult to take up; and that, as petroleum offers itself in a very easy manner to the production of a small duty, we have only at present made a proposal to impose an import duty on it, without going further. I fancy that next Friday we shall have some more observations regarding the possible sources of revenue, and it is better for me to reserve till that day any observations I have to make on the general question of raising revenue. I may take this opportunity of making some observations with reference to the procedure adopted by the Government in raising the salt duty the other day, because I have seen opinions expressed in some newspapers to the effect that the Government was not justified in resorting to what was considered an extraordinary means of raising the duty, namely, by issuing suddenly an executive order for raising an additional revenue of Rs. 1,600,000. I think we are justified, in the first place, by the consideration that, the legislature having laid down a definite mode of imposing the salt duty, it was not open to the Government of India to proceed in any other way. Besides, to announce the imposition of the duty beforehand would only be to disturb and disarrange the whole trade. If we were to announce to those who were engaged in the salt trade that the duty of Rs. 2, which was at present levied, would at some future date be raised to Rs. 2-8, the only result would be that everybody would make a rush to at once clear out the whole of the salt they could possibly get, and the result would be that a great part of the duty which we intended to impose would be evaded, to the advantage of a few individuals and the general loss of the State. It is always advisable, in the case of the imposition of new tariff duties, that the new measures should be taken suddenly and at once, so that every person might, as far as possible, be placed upon a precisely equal footing."

His Excellency THE PRESIDENT said:—"I do not think it necessary at this stage of the proceedings to trouble the Council with any special observations in regard to the motion before it. But I cannot help expressing my satisfaction at hearing from our hon'ble colleague Rájá Peári Mohan Mukerji that the recent increase which we have made in the salt duty has met with his approval. Representing so fully as he does the views of the intelligent and educated Native community of India, that expression of opinion on his part is very valuable. Of course it is with extreme reluctance that any one in my position can give his consent to any increase to the burdens of the people of India. Unfortunately it has become my lot on two several occasions to add to the taxation of the country. But in justification of this hard necessity it is sufficient for me to remark that since my arrival in India, owing to the depreciation in the price of silver, the annual accumulative loss to

the Government has progressively increased year by year by a million pounds sterling. The loss in 1884-85, when I first took up the reins of government, stood at £3,400,000; in 1885-86 it amounted to £4,400,000; in 1886-87 to £5,400,000; and now in 1887-88 to £6,200,000. But, even in the presence of these growing embarrassments, I would certainly have been unwilling to have agreed to an increase of the salt tax, had it not been, as the Hon'ble Mr. Westland has most clearly explained to the Council, that a somewhat unexpected loss of revenue had declared itself during the last year under two other heads—through a fall in the price of opium and in our railway receipts. As the Government would not have been in a position to suggest to the Council on other grounds than those of mere conjecture that any improvement would take place in future years under the head of exchange or even under either of the other two heads of income I have referred to, it became obviously our duty at once to strengthen our financial position and to provide ourselves with a working surplus. By the executive measure which we adopted a few days ago, and by the Bill which is now about to be introduced into the Council, I trust that this satisfactory result will be obtained. I am very glad that my hon'ble friend Mr. Westland has noticed the circumstances under which the Government was induced to issue a Gazette notification raising the salt duty. In acting as we have done, we have merely acted in accordance with the intentions of an Act of the Legislature which placed us in possession of those powers which we put in motion. To have adopted any other course would have been undesirable. To have given the kind of notice which some persons seem to have desired would have only benefited a certain number of individuals at the expense of the community at large. I can quite understand that my hon'ble colleague Rájá Peári Mohan Mukerji should have felt himself—and in that respect he has merely expressed what, I am sure, is the feeling of his colleagues—unable at this stage of the proceedings to enter into any of those larger questions of finance which my hon'ble friend Mr. Westland has brought to the notice of the Council. But I hope that he will appreciate the desire of the Government of India, in submitting to the Council so full a financial statement as that made by Mr. Westland, to profit by the experience and advice of those eminent gentlemen I see around me."

The Motion was put and agreed to.

The Hon'ble Mr. WESTLAND also introduced the Bill. He said:—"The Bill, as hon'ble members will see, consists of two sections. The first makes a formal addition to the schedule which imposes import duties under the Indian Tariff Act of 1882. In that schedule we have adopted the definition of 'petroleum' which is given in the Petroleum Act, and it will be seen that our proposal is to impose an *ad valorem* duty of 5 per cent. The second section has for its object to make perfectly clear the manner in which, and the extent to which, the duty shall be brought into operation. There is a proviso in the Sea-customs Act—namely, under section 37—which has the effect, with reference to articles on which an existing duty is raised, of exempting from increased duties those shipments in respect of which port-clearance has already been granted, that is to say, which are in course of import but which have not yet passed the custom-house. This proviso, we are advised, does not, as a matter of law, operate in the case of petroleum, because the duty on petroleum is not raised, but a new duty is imposed. But if this proviso under section 37 did apply, then we are of opinion that we ought specifically to provide that it should not do so. The operation of section 37 is practically to give to people who happen to be possessors of petroleum at sea an advantage which is an advantage gained at the cost of the State; whereas every other person who is a producer of petroleum will have to pay the duty, those who happen to be the possessors of the petroleum which is on the sea obtain the advantage of landing it free, while the action taken by us will probably have the effect of raising the price in their favour. It seems to us unnecessary, if we do wish to raise a tax on petroleum, to secure for these petroleum dealers a special advantage of three months, and therefore we propose to the Council that the proviso of section 37 shall not apply in the case of the imposition of

this new duty upon petroleum. At the next meeting of the Council I shall move that this Bill be taken into consideration with the view of having it passed, if the Council approve, on the same day."

The Council adjourned to Friday, the 3rd February, 1888.

S. HARVEY JAMES,

Secretary to the Govt. of India,

Legislative Department.

FORT WILLIAM ;
The 1st February, 1888. }



SUPPLEMENT TO
The Gazette of India.

No. 5.} CALCUTTA, SATURDAY, FEBRUARY 4, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately in a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY CONSTRUCTION.

PROJECTED RAILWAY FROM MOGHAL SARAI TO PURI.
Trade Statistics of Chota Nagpur.

No. 1303-R.C., dated Fort William, 14th December 1887.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 799 R. C., dated 12th August 1887.

OBSERVATIONS.—Through inadvertence a note, dated 15th July 1882, by Mr. H. H. Risley, C.S., Officiating Deputy Commissioner of Manbhoom, on the trade of Chota Nagpur was published as the second enclosure to the Resolution now read again, instead of a later report by that officer, dated 7th May 1883, containing the results of a more complete investigation regarding the trade of the Chota Nagpur District.

RESOLUTION.—His Excellency the Governor-General in Council is accordingly pleased to direct that the later report shall be published for general information in supersession of the note previously published.

ORDER.—Ordered, that this Resolution, together with the report above referred to, be communicated to the Governments of Bengal and the North-Western Provinces and Oudh, and the Chief Commissioner of the Central Provinces, and be published in the Supplement to the *Gazette of India* for general information.

By order,
M. C. BRACKENBURY, Major, R.F.,
Under-Secretary.

Document accompanying.
Report dated 7th May 1883, by Mr. H. H. Risley, C.S.,
Officiating Deputy Commissioner of Manbhoom.

Enclosure to Public Works Department Resolution No. 1303 R.C. of 1887.

Report, dated 7th May 1883, by H. H. RISLEY, Esq., C.S., Officiating Deputy Commissioner of Manbhoom, on the trade of Chota Nagpore in its bearing on the proposed Railway from Sitarampore to the Central Provinces.

1. *Plan of this Report.*—An attempt will be made in this report to describe the general character of the country included in the Chota Nagpore Division; its mineral and agricultural products; the marts at which the trade of the area is collected, and the routes by which it is conveyed. Having thus indicated roughly the resources of the country as a whole, I shall proceed to discuss in detail the chief articles with which its trade is concerned, and shall endeavour to frame from such data as are available an approximate estimate of the probable trade on the proposed railway from Sitarampore on the East Indian line to Nagpore in the Central Provinces during the first few years of its existence. With the through traffic which may be looked for between the Central Provinces and Calcutta I shall not attempt to deal, nor shall I concern myself with *local* trade, properly so called, between places situated within Chota Nagpore.

2. *Character of the country.*—The Chota Nagpore Division is a pear-shaped tract of hilly and undulating country, forming three successive steps from the high lands of Central India to the alluvial plains of Bengal. On the extreme west of the division, the Tributary States, a confused mass of hills, ravines and plateaux project like a wedge into Rewa and the Central Provinces, sending off streams on the north towards the Sone and the river system of Behar, and on the south towards Orissa and the Bay of Bengal. It is believed that, at a remote geological period, the entire country now included in the Tributary States formed a uniform table-land, elevated about 3,600 feet above the sea. Traces of such a state of things are to be found in the flat-topped hills, locally known as *pāts*, several of which mark the descent from the State of Sirgoojah into the British district of Lohardugga. The combined action of rivers, wind and rain has long since broken up the original plateau into a hill system so complicated as to render it impossible to define the physical features of the Tributary States with minute precision.

3. *Lohardugga District.*—The district of Lohardugga, forming the central and north-western portion of the division, comprises three tracts of country, which differ essentially in aspect and physical conformation—Chota Nagpore proper, the five pergunnahs bordering on Manbhoom and the sub-division of Palamow. Chota Nagpore proper as distinguished from the Commissioner's Division bearing that name, is an elevated table-land situated about 2,100 feet above the sea, and occupying the central and southern portion of Lohardugga district. The five pergunnahs on the east resemble in most respects the adjoining district of Manbhoom. Their average elevation is about 1,000 feet less than the central plateau. On the north-west the table-land falls away into the sub-division of Palamow, which extends on the north to Behar and the Mirzapore district of the North-West Provinces. On the east and south Palamow consists of spurs thrown off from the plateaux of Hazaribagh and Chota Nagpore proper, while the rest of the sub-division is a tangled mass of isolated peaks and long irregular stretches of broken hills. The average elevation of the country is about 1,200 feet above sea-level, but the surface is wilder and more cut up by rock and jungle than in Chota Nagpore proper, and there are no level areas of any extent except the valleys of the North Koel and Amanat, to which rice cultivation is confined.

4. *Hazaribagh District.*—On the north and north-east of Lohardugga, the central plateau of Hazaribagh rises to an average height of 2,000 feet above the sea. This plateau, which is connected by a narrow neck of land with the corresponding level in Lohardugga, occupies only a limited area, while the rest of the district lies at an average elevation of 1,200 or 1,300 feet above sea-level. The northern portion of Hazaribagh is divided by a well-marked range of hills from the plains of Gya district which are about 800 feet below the lower level of Hazaribagh.

5. *Manbhoom District.*—Due east of Lohardugga, and south-east of Hazaribagh, the district of Manbhoom forms the last step in the gradual descent from the highland of Central India to the delta of Bengal. Here the undulations of the surface become less pronounced, and follow each other at longer intervals than in Lohardugga and Hazaribagh, while level tracts of considerable extent are of more frequent occurrence. In the central and eastern portions of the district the country is open and consists of rolling downs, dotted here and there with isolated conical hills. The average elevation may be taken at 800 feet above sea level.

6. *Singbhoom District.*—The south-eastern corner of the division is occupied by the district of Singbhoom, an elevated basin shut in on the north, west and south by the spurs of the Chota Nagpore plateau and the hills of the Orissa Tributary States, and imperfectly open on the east towards the district of Midnapore. Chaibassa, in the centre of the district, is about 700 feet above the sea; but the surrounding ranges of hills are considerably higher.

7. *Geological Character.*—The prevailing geological formations of the Chota Nagpore Division belong to the metamorphic or granite and gneiss series, and to the sub-metamorphic or slate and quartzite series. Coal-bearing shales and sandstones occur over the whole area except in the district of Singhbhum, frequently in conjunction with iron stone shales and hematite. The known coal-fields of the division and some of their more important characteristics are shown in the following table:—

Number.	Name of coal-fields.	Where situated.	Area in square miles of coal-bearing strata.		Estimated yield in tons.	Percentage of carbon-ash and volatile matter.	Maximum thickness of seams.	REMARKS.
			Sq. M.	Feet.				
1	Lakharpur	Sirgoojah State	400	4,500	...	.....	64	Dip of coal-bearing strata very small.
2	Bisrampur		85	...	...	Carbon 39.9		
3	Jhilmilli		400	...	...	Ash 26.5		
4	Hingir or Raigurh.	Gangpur Tributary State.	...	...	...	Volatiles 33.6	...	(a) Specimen taken from old surface coal; better results expected from lower seams.
5	Anruna	Lohardugga district.	97	1,500	20,000,000	Carbon 36.5 (a)		
6	Hutar	Lohardugga	78	2,750	...	Ash 27.5		
7	Daltongunge	Ditto	200	...	11,600,000	Volatiles 29.3	77 feet average. 30 to 40 feet	(b) Specimens analyzed were taken from the best coal of both fields.
8	North Karanpura.	Hazaribagh	472	2,000	8,750,000,000	Carbon 55.35		
9	South Karanpura.	Ditto	72	...	75,000,000	Ash 10.7		
10	Ramgrh	Ditto	40	4,000	...	Volatiles 28.0	...	*(c) Not regularly tested, but reported worthless except for lime-burning.
11	Bokaro	Ditto	220	...	1,500,000,000	Carbon 64.4		
12	Itkhuri	Ditto	224	...	2,000,000	Ash 1.4		
13	Chope	Ditto	1	...	...	Volatiles 22.4	60 feet	(d) Worked by East Indian Railway.
14	Kurharbari(d)	Ditto	11	...	1,360,000,000	Carbon 61.5 (b)		
15	Jheria	Manbhoom	200	4,900	463,000,000	Ash 8.5		
						Volatiles 27.0		
						Ash 30 p. c.		
						* (c)		
						Carbon 67.51		
						Ash 11.67		
						Volatiles 20.82		
						Carbon 58 to 62		
						Volatiles 37 to 40		
						Ash 11		

8. *Coal. The Jheria field.*—Of the coal-fields enumerated above, only two have any direct bearing upon the prospects of the railway from Sitarampore—the Jheria coal-field (No. 15 on the list), and the Hingir coal-field (No. 4 on the list). The greater portion of the Jheria field lies north of the river Damoodar in the sub-division of Govindpore. Its length from east to west is about 18 miles, its greatest breadth from north to south being 10 miles. Its south-eastern corner, marked by the village of Tasra on the north bank of the Damoodar, is about 12 miles from Jhapra, a village between Purulia and Raghunathpore through which the line will pass. There would be little difficulty in constructing a coal line up to the Damoodar through the country traversed by the existing road from Jhapra to Govindpore. The surface undulations are trifling, and hardly any bridging would be required, as the line would run parallel to the small streams draining into the Damoodar. During the dry season coal could be transported across the river on a temporary bridge, operations being wholly suspended in the rains. Of that part of the field which is situated to the north of the Damoodar, the eastern portion belongs to the zemindar of Jheria, and the western to the zemindar of Nowagur, a minor under the charge of the Court of Wards. A narrow strip of coal-bearing strata on the south of the Damoodar, lying about 12 miles from the nearest point on the line, belongs to the Rajah of Pachete. If the coal of this southern strip is as good, and the strata dip at as small angles as in the northern area, the southern part of the field should apparently be opened up first, as the Damoodar will in any case interfere with the transport of coal from the northern section of the field. The entire question will doubtless be carefully worked out when the construction of the railway is sanctioned. It may be gathered from the geological reports that the Jheria coal-field presents special facilities for cheap working, in that the coal lies very near the surface, and the strata dip at unusually small angle to the horizon.

9. *The Hingir field.*—The line will pass through the southern portion of the Hingir field situated partly in the Chota Nagpore Tributary State of Gangpur, and partly in the

* Records, Geological Survey of India, volume state of Raigurh in the Central Provinces. In VIII, part 4.

discussing the probable economic value of this field Mr. V. Ball, F. R. S., remarks* :—“The seams which are exposed in the portion of the field at present under description are neither very numerous nor individually of promising quality; but it must be remembered that the coal-measure rocks are not only as a whole very slightly disturbed from their original horizontal position, but are much covered by superficial deposits, and that there is a complete want of sections which might show the succession of beds

constituting the group. The true or even approximate value of the field therefore can only be ascertained by borings. In the meantime it may safely be asserted that there is a fair prospect of this field proving to be of considerable value."

10. *Iron and Limestone*.—An elaborate report on the iron works at Burrakur, which are about to be experimentally worked by Government, has been published in the *Gazette of India*, and I need not attempt to discuss the prospects of the scheme. A copy of a map prepared by Ritter Von Schwarz, the Engineer in charge of the works, showing the places where iron ore, limestone and coal occur in the immediate neighbourhood of the iron works, is annexed to this report. The probable demand on the railway for carriage of manufactured iron, limestone and lime is roughly estimated in para. 75 below.

11. *Copper in Singhbhum*.—In 1854 the copper veins and mines of Singhbhum worked in pre-historic times by a people whom local tradition alleges to have been Jains, were described by Captain J. C. Haughton in the *Asiatic Society's Journal*. His paper attracted the notice of two Calcutta merchants, who engaged Mr. Emil Stöhr, a skilled mining geologist, to make investigations. In 1857 a Company was started, and fine raw ore was turned out at the rate of from 1,200 to 1,300 cwt. a month, and delivered in Calcutta by way of Purulia and Raneegunge. From the first the enterprise was conducted on too expensive a scale. A high mining rent was paid, and a foundry with a steam engine was erected at great cost before there was ore enough to supply it. In 1859 the Company was dissolved, and the buildings and machinery sold at a nominal price. In 1862 a second Company was formed, only to be dissolved in 1864, without having paid even their mining rent for the two years during which they worked.

12. The copper ores are described by Mr. V. Ball, F. R. S., as occurring in a zone of schists forming the northern flank of a broken spur of hills thrown off from the plateau of Chota Nagpore. Measured along the strike, these copper-bearing rocks extend in an easterly and south-easterly direction for nearly eighty miles. The metal occurs both in lodes and as a deposit disseminated through the materials which compose the schists. There is no reason to believe that the supply of ore has been exhausted either by the ancient miners, or by recent workings. The failure of the two European Companies is fully accounted for by the unhealthiness of the climate, the bad means of communication, and the scanty supply of fuel and lime. Within the last twenty years the wholesale clearing of jungle has materially improved the climate, while the railway passing through the copper bearing rocks may be relied on, either to supply the means of reducing the ore on the spot, or to convey it to any place selected for the establishment of a foundry.

13. *Copper in Manbhum*.—Copper is believed to occur also near Dhadka in Manbhum, about 35 miles to the east of the proposed line; but no scientific account of the deposits has been published, and I have no means of determining their probable value. Lead containing a large proportion of silver is said to have been found in the same neighbourhood.

14. *Minerals in Hazaribagh*.—In Hazaribagh lead of good quality has been found in scattered nodules, but the sources of the metal have not been traced. Tin, copper and antimony have been worked at various times, both by Europeans and natives, with very moderate success. A Company has recently been started to work copper mines at Baragunda near Giridi in Hazaribagh, and their shares are now quoted at a premium. Mica occurs in many places in the north of Hazaribagh district, where some mines long managed on a wasteful system by natives have recently been opened out by European practical miners. As none of the minerals found in Hazaribagh are likely to be carried by the Sitarampore-Nagpore Railway, I need not discuss at length the conditions under which they might be profitably worked. I will merely remark that, in the event of the Patna-Gya State Railway being extended through Palamow along the Damoodar valley to Purulia, the iron ores and coal of pergunnah Karanpura, south-west of Hazaribagh, may come to be of considerable value. It is doubtful, indeed, whether limestone can be found in sufficient quantities to support large iron-works, but this point does not seem to have been very fully enquired into.

15. *Potstones*.—The trade in potstone plates is said to have increased greatly of late years. Its chief centre is Patcoom in the south-west corner of the district. The opening of the railway will probably stimulate the demand for these heavy articles. The supply of the stone is said to be unlimited. The following remarks on the subject are extracted from a paper on Manbhum district by Mr. V. Ball :—

"Chloritic schists, passing on the one hand into talcose, and on the other into serpentinous rocks, occur not uncommonly in the submetamorphic, and somewhat less frequently in the metamorphic series. In building, the varieties of this material have only been used on a small scale for ornamental purposes, for which some of them, as being tough and at the same time easily carved, are particularly suited. They are more extensively employed in the manufacture of altars, in idols, plates, and bowls. In the southern part of Manbhum, on the frontiers of Singhbhum, there are numerous workings which generally take the form of narrow mines, but are deserted during the rains. From these mines a considerable quantity of stone is annually extracted; the blocks are roughly dressed to the shape required, be it for *lingam* plate or bowl. They are then fixed in a rude lathe, cut into form, and finished with a smooth surface. When finished they are carted off to Burdwan, where they are in great demand, and a portion are sent on to Calcutta for sale. One class of the varieties used stands fire well, while the other does not. The former is of course the most esteemed by the natives. The cracking of the latter is probably due to the water in combination in the more chloritic varieties which becomes released on the application of heat. In many of the ancient temples in Chota Nagpore, images made from this material are met with."

16. *Forests*.—The gradual spread of cultivation, the incessant demand for railway sleepers, and the practice of girdling the trees for resin have combined to denude the

districts of Hazaribagh, Lohardugga and Manbhoom of most of their valuable *sâl* forests. Extensive jungles still remain uncleared in these districts, but nearly all the trees big enough to make sleepers have been thinned out, and little besides saplings is left. Forest reserves have been formed by Government in the north-west of Hazaribagh, in the south of Palamow and in the western corner of Singbhoom, and throughout the division the landholders are now beginning to establish small reserves locally known as *rakhwals*. These, however, are not worked on any regular system; their boundaries are usually ill-defined, and the conflicting claims of the landlord and the villagers are a fruitful source of litigation in the Criminal Courts. A scheme for preserving the private forests of Chota Nagpore has recently been under consideration by Government. Forest officers were deputed to examine the forests, but it is believed that, except in Singbhoom, which has only been resorted to for sleepers within the last two or three years, and in the south of Lohardugga the private forests of the division contain little timber worth preserving. In the Tributary States the original forests are still virtually untouched. Cart-roads do not exist, and the rivers cannot be used for floating timber. Here the proposed railway will open out an enormous area of virgin forest which, if properly worked, ought to meet almost any demand for an indefinite period.

17. *Agriculture. Rice cultivation.*—The system of agriculture followed in Chota Nagpore is determined, particularly in the case of rice, by the physical conformation of the country. This consists mostly of long undulating ridges between which the drainage runs off to join the large streams. The lower slopes of these ridges, and the swampy ground between, supply the only land on which a wet rice crop can be raised. The soil is, in the first instance, brought under cultivation by cutting level terraces out of the hill side, a small bank to hold up water being left round the edge of each plot. The hill sides, thus treated, present the appearance of a series of steps, varying from one to five feet in height; and when the slopes are too steep for terracing, or the soil too stony for cultivation, the bed of the stream is banked up and made into one long, narrow rice-field.

18. *Oilseeds and other upland crops.*—Wheat, barley, various kinds of millet, Indian-corn, *marua*, pulses, oilseeds, sugarcane, betel-nut, cotton, tobacco, are cultivated on the higher levels of the surface where the rice terraces leave off. In Hazaribagh and Chota Nagpore proper, tea is grown by European planters on lands of this class. In 1880-81 thirty-six tea plantations had been opened in the two districts. The gross yield for that year is reported as 237,666 pounds.

Tea.

19. *Agricultural statistics.*—Attempts were made at the time of the revenue survey, about twenty years ago, to record the area actually under cultivation, and to distinguish between cultivable and uncultivable waste. Conjectural estimates of the area under particular crops have been framed at various times by the district officers. None of these statistics can claim to be even approximately accurate. Within the last twenty years the cultivated area has been continually extended, and it frequently happened that the survey of a particular village was made at a time when there were no crops on the ground. Again, owing to the nature of the country, it is in many cases difficult to say whether a given plot of land is cultivable or not; and steep slopes which have the most sterile appearance are frequently terraced into rice lands. Although no estimate of the area of cultivable waste would possess the smallest statistical value, there can be little doubt that the opening out of the country by the railway will be followed by an enormous extension of cultivation. It may even be hoped that emigrants from the overcrowded districts of Behar will not only break up fresh land, but also introduce improved methods of agriculture. Recent enquiries into the cultivation of sugarcane in Manbhoom have shown that the local cultivators are far behind the ryots of Behar both in their system of tillage and in their treatment of the canes when cut. Almost the only villages where any improvement on the old methods can be traced are those held by Hindoo middlemen from Behar.

20. *Area and population.*—The area and population of the Chota Nagpore Division, as ascertained in the census of 1881, are as follow :—

	Area in square miles.	Population.
Lohardugga	12,015	1,609,244
Hazaribagh	7,021	1,104,742
Manbhoom	4,147	1,058,228
Singbhoom	3,753	453,775
Tributary States	16,051	678,002
TOTAL	43,026	4,903,991

21. *Strength of the aboriginal element.*—The details of the census of 1881 have not yet been published, but it may be noted that, of the population recorded in the previous census of 1872, 54 per cent. belonged to aboriginal or semi-aboriginal races. Taking the division as a whole, we may fairly assume that at least 50 per cent. of the population are more or less of aboriginal descent. No difficulty therefore need be anticipated in procuring cheap labour for the earthwork of the new railway, even in the most unhealthy parts of the line. The aborigines of Chota Nagpore are conspicuous for their immunity from malarious fever, and it is mainly by labourers of this class imported into Assam that new tea gardens are opened out in that unhealthy province.

22. *Exports and Imports.*—The chief exports of the Chota Nagpore Division are the following:—

Rice	Chiefly from Manbhoom and Singbhoom.
Indian-corn	Chiefly from Manbhoom.
Wheat	From Hazaribagh.
Pulses	{ Mung (<i>Phaseolus Mungo</i>). Urid (<i>Phaseolus Roxburghii</i>) known as Biri in Manbhoom. Gram (<i>Cicer Arietinum</i>) from Hazaribagh.
Oilseeds	{ Sarana—mustard. Til (<i>Sesamum Orientale</i>). Tisi—Linseed. Surguja—(<i>Guizotia Oleifera</i>). Only from Palamow.
Cotton	Only from Palamow.
Timber	{ From South Lohardugga and North Singbhoom.
Bamboos	
Chope	Or rope made of jungle fibre.
Babui	String made of babui grass.
Tassar silk	Manbhoom and Hazaribagh.
Tassar cocoons.	
Hides.	
Horns.	
Shell-lac	From Lohardugga and Manbhoom.
Ghee	Manbhoom, Hazaribagh and Palamow.
Tea	Hazaribagh and Lohardugga.
Jungle products.	
Petals of the mohua tree.	
Catechu.	
Resin.	
Stick-lac.	
Dye substances of various kinds.	
Wax.	
Gallnuts (haritaki).	
Coal from Manbhoom and Hazaribagh.	
Iron from Hazaribagh and Lohardugga.	
Mica from Hazaribagh.	

The chief imports are—

European piece-goods.
European twist.
Blankets.
Salt.
Spices.
Betel-nut.
Molasses.
Tobacco.
Umbrellas.
Brass utensils.
Paper.
Wines and spirits.
Oilman's stores.
Gunny-bags—to Hazaribagh.

23. *General course of trade.*—It will be clear from paras. 2 to 6 above, and from the annexed map on which the chief lines of hills have been roughly delineated, that on the west and south Chota Nagpore is shut in by the hills of the Central Provinces and Orissa, while there are but few practicable outlets through the bordering ranges which mark the descent into the plains of Behar. Hence the main currents of export trade, like the main lines of drainage, follow the natural slope of the country from west and north-west towards the east, converging gradually, after entering Manbhoom District, on the railway stations of Burrakur, Raneegunge, Panaghur, Durgapore, Mankur and Burdwan, and the trade centres of Bankoora, Sonamukhi, Rajgram, Mejhia, Bishanpur and Indas. Three main exceptions to this general rule deserve special notice—

- (i)—Of the surplus produce of Palamow and Sirgoojah, which is collected in the marts of Garwa, Daltongunge, Hosenabad and Moharajgunge in Palamow, nearly the whole is exported to Gya, Shahabad and Mirzapore, and it may be expected that the Gya-Patna State Railway will attract a continually increasing proportion of the trade of these marts, as well as of Chatra in the west of Hazaribagh.
- (ii)—Part of the trade of the north of Hazaribagh, collected in the mart of Mirza-gunge, finds its way into Monghyr District; part is exported from Giridi on a branch of the East Indian Railway; while a considerable portion of the export trade of Chatra goes to Gya.
- (iii)—The export trade of that part of Dhalbhoom, the eastern pergunnah of Singbhoom, which lies to the east of the Kapargadi hills, has its natural outlet towards Midnapore. Ghatsila, the chief village of Dhalbhoom, is not much more than 60 miles from the mouth of the Midnapore Canal, and we may expect that, when the roads in Singbhoom are put in order, a very considerable traffic will pass out of the district by this route.

24. *Export routes.*—The areas of country which either now export, or may ultimately be expected to export by way of Gya, Giridi and Midnapore have been roughly marked on the map in blue. At present a certain proportion of the trade, even of these remote parts, flows towards Raneegunge, but it can hardly be expected that this reversal of natural conditions will continue when communications come to be improved. All the exports from the remaining areas find their way sooner or later through Manbhoom district on one or other of the roads marked by red lines on the map, to the districts of Burdwan and Bankoora, and in particular to the great mart of Raneegunge, either for local consumption or for transport to Calcutta from stations on the East Indian Railway.

25. *Hazaribagh District.*—Chatra, about 36 miles north-west of the civil station, is the chief market of the Hazaribagh district. Situated on a comparatively level tract between the central plateau of the district and the tangled mass of rock and ravine which forms its western frontier, in such a way as to command the openings of the passes from the north-west, west, and south-west, it is well suited by its position to be the distributing market for the country produce of Palamow and the Tributary States. The principal articles imported into Chatra are the following:—Rice, Indian-corn, oilseeds, pulses, and mohua petals are imported from Lohardugga and the Tributary States of Gangpur, Jushpur, and Sirgoojah. From the same places are also brought stick-lac, resin, tasar silk, cocoons, gum, cotton, and unwrought iron. The districts of Gya and Shahabad send wheat, gram, masur (*Ervum lens*) khesari (*Lathyrus sativus*) and similar cereals, as well as turmeric, pepper and other vegetables. Zinc and tin are also sent in small quantities from these districts. Tobacco is imported from Patna. English cloth, brass or bell-metal, household utensils, salt, pepper, and *supari* or betel-nut are imported from Burdwan, Raneegunge and Calcutta. The export trade supplies Lohardugga and the Tributary States with English cloth, salt, pepper, tobacco, household utensils, turmeric, &c. Rice, Indian-corn, marua (*Eleusine coracana*) pulses, mohua flowers, and ghee are sent to Gya and Shahabad. Oilseeds, ghee, mohua flowers, gram, oil and molasses are also exported to Burdwan and Raneegunge. Patna takes iron and certain proportion of stick-lac; but the bulk of the lac which finds its way into the Chatra market is sent to the great lac factories of Mirzapore district. Almost the whole of the Chatra trade is carried by pack-bullocks, as the passes leading up to the town on all sides, except the east, are at present inaccessible to carts.

26. *Trade of Chatra.*—The following estimate of a year's trade between Lohardugga and Chatra is taken from Mr. Spring's notes on the alternative line from Surti through the Damoodar valley, Lohardugga and Sirgoojah (Collection of papers on railway surveys, page 47):—

Exported from Lohardugga to Chatra.	Mauuds.	Imported to Lohardugga.	Mauuds.
Grain of sorts	40,000	Salt	7,000
Oilseeds of sorts	35,000	Tobacco	6,000
Cotton	4,000	Goor	3,000
Lac	3,000	Wheat, spices, cloth	1,000
Iron, gum, mohua, leather, &c.	6,000		
TOTAL	88,000	TOTAL	17,000

Mr. Spring also notices "a comparatively active iron industry" in the town of Tandwa, about 18 miles south-west of Hazaribagh. Tandwa is the centre of the indigenous iron manufacture of the Karanpura valley, and supplies Chatra with a large proportion of the iron afterwards exported to Behar. The export trade of those parts of Hazaribagh which do not deal through Chatra is collected at Chumparan, Burhee, Barsot, Barkatta, Atka, Bagodor and Dumri on the Grand Trunk Road; at Mirzagunge, Pachumba and Giridi in the north-east of the district; and at Gola and Pitarbar in the south-east. The marts on the Grand Trunk Road deal for the most part direct with Raneegunge, but a small proportion of their produce is taken on to the East Indian Railway at Burrakur. Mirzagunge and Pachumba despatch their surplus from Giridi; while Gola and Pitarbar trade with the important mart of Jhalda, 28 miles west of Purulia. Hazaribagh itself exports both by Giridi and along the Grand Trunk Road. It is difficult to foresee the precise effects of the proposed railway extensions on the trade of the Hazaribagh district, but it may be assumed that the Sitarampore-Nagpore line will deprive Chatra of the export trade which it now attracts from South Lohardugga, Jushpur and part of Sirgoojah; and that the extension of the Patna-Gya line into Palamow will still further curtail the agency business from which the town derives its importance. At present the railway station at Giridi is cut off from the main stream of trade along the Grand Trunk Road by the unbridged Burrakur river, which is impassable for days at a time during the rains, and very destructive to carts even during the dry season on account of the steepness of its rocky banks and the depth of sand in its bed. Carters from Chatra and the marts on the Grand Trunk Road halting at Govindpore on their way to Raneegunge have repeatedly assured me that if the Burrakur were bridged, they would take their goods to Giridi. We may

expect then that, when the recently sanctioned bridge over the Burrakur is completed, the traffic of the Giridi station will show a remarkable increase, while a corresponding diminution will take place in the trade of Raneegunge. The trade of Gola and Pitarbar will, I think, ultimately come on to the Sitarampore-Nagpore line either at Raghunathpore or Purulia. The old Trunk Road, running from Raghunathpore through Chas to Hazaribagh, has recently been repaired in Manbhoom, and promises to serve as an important feeder to the railway. At present it joins the road from Ramgurh through Gola to the village of Mahoora on the Hazaribagh border, but the old line running direct to Hazaribagh is still in existence, and the question of putting it in thorough repair will have to be considered when the railway comes into working.

27. *Lohardugga District.*—The principal seats of trade in Lohardugga district are Garwa, Hoseenabad, Daltongunge and Moharajunge in the Palamow sub-division; and Ranchee, Lohardugga, Palkot, Lodhma, Biru, Bandu, Tamar and Sili in the head-quarters sub-division. Garwa in Palamow forms the distributing trade centre for the surplus produce of great part of Sirgoojah, of the Tributary States further west, and of Palamow sub-division itself. The Garwa market is held during the dry season on the sands of a river, and is one of the largest in the Chota Nagpore Division. Stick-lac, resin, catechu, cocoons of tasar silk, hides, rice, oilseeds, ghee, cotton, and iron are collected there and at the other Palamow marts mentioned above for export to Chatra and Gya. Piece-goods, brass vessels, blankets, silk, salt, tobacco, spices, drugs, and beads are imported from Behar for local consumption and to supply the stocks of itinerant merchants who take these articles into Sirgoojah and Korea. Nearly all the trade of the head-quarters sub-division flows eastward to the mart of Jhalda in Manbhoom, and thence through Purulia to Bankoora and Raneegunge. The only exceptions to this rule are—

- (i) A small area in the west of the district roughly marked off on the map by the dotted line drawn from Biru through Palkot to a point about 12 miles east of Lohardugga town, which at present sends its surplus produce by pack-bullocks to Chatra; and
- (ii) a still smaller area in the south-east which exports through Patcoom to Chandil, and thence by Burrabazar and Manbazar to Bankoora.

28. It appears, however, that as the roads leading eastward are gradually improved and rendered passable for carts, the proportion of the export trade flowing towards Ranchee and Jhalda is even now tending to increase, while the attraction of Chatra shows signs of declining. At present, no doubt, the tendency I speak of is not very conspicuous; but in the ordinary course of events the primitive modes of transport on which the Chatra trade depends are bound to be beaten out of the field by wheeled transport plying along more direct and more convenient routes. Chatra owes its predominance as a trade centre for Western Chota Nagpore to the various causes which have delayed the construction of cart roads in the west and south-west of Lohardugga district. As soon as the system of roads planned for the district is completed, it may be assumed that the entire traffic of the head-quarters sub-division and of the Tributary States, except Chaug, Bhakar and North Sirgoojah, will flow eastward towards Jhalda. At what points it will strike the new railway is a difficult question to determine beforehand; but I may mention that the Deputy Commissioner of Lohardugga agrees with me in thinking that the trade of the northern portion of the area in question, including the marts of Lohardugga, Ranchee and Silli, will go to Purulia; that the traffic of the south, collected at Palkot and Biru, will come on to the line at Lamgarh and Chakradharpore; and that the south-eastern corner of the district represented by the mart of Tamar will export by way of Kharsawan or Chandil. As soon as the railway is sanctioned, the District Road Committee will probably set about aligning feeder roads to some of these points.

29. *Singbhoom District.*—The chief marts of Singbhoom district are Chaibassa, Chakradharpore, Sonna, Kharsawan, Saraikola, and Haldipukur in Singbhoom proper, and Ghatsila and Bharagora in the outlying pergunnah of the Dhalbhoom. Dhalbhoom, which is cut off from the rest of the district by a range of hills traversed only by a single pass, trades with Midnapore. The exports of the central and western portions of the district are sent as a rule to Raneegunge and Bankoora. Produce is also said to be exported to Gya through Ranchee, Tandwa, and Chatra. Most of the district trade is at present in the hands of petty itinerant traders who move about from village to village during the cold weather purchasing country produce or taking it in exchange for salt, which they import monthly on pack-bullocks from Ghatal and Midnapore. When the railway is opened, it will probably absorb the whole of the district trade as soon as the local dealers have had time to realize the changed conditions. At first, perhaps, the eastern villages of Dhalbhoom will continue to trade with Ghatal and Midnapore; but when a good road has been made through the Kapargadi Pass, and a few more Marwari merchants have settled at Chaibassa, that town will become the main centre of trade for Singbhoom, Keonjhar, and Mohurbhunj.

30. *Manbhoom District.*—The peculiar position of Manbhoom in relation to the trade of Chota Nagpore has been remarked upon above in explaining the routes by which the produce of Lohardugga and part of Hazaribagh reaches the East Indian Railway. Three main lines of export cross the district from west to east—the Grand Trunk Road with *chuttis* or roadside marts of Topechansi, Rajgunge, Govindpore, Nirsa and Chirkunda; the

provincial road from Ranches to Bankoora passing through Jhalda and Purulia; and a southern line, imperfectly defined by any finished roads, which brings produce from the south and south-east of Lohardugga through Chandil, Burrabazar, and Manbazar to Bishanpore and Bankoora. From south to north these lines are crossed by the main road from Chaibassa through Purulia to Burrakur, passing the marts of Chandil, Purulia and Raghunathpore. An incomplete line running from north-west to south-east through Chas and Raghunathpore towards Raneegunge promises to bring the produce of south-eastern Hazaribagh and perhaps of a larger area on to the railway at Raghunathpore. A glance at the annexed trade map will show the positions of the chief marts in Manbhoom and their relations to the existing roads and the new railway. Clearly the traffic along the Trunk Road will not seek the new line. Indeed, by the time the line is open the volume of this traffic will probably have been much reduced by the bridging of the Burrakur river between Dumri and Giridi, so that the portion of the Trunk Road passing through Manbhoom will merely serve the local trade of the Govindpore Sub-division and the large export of coal from the collieries between Nirsa and Burrakur. All the traffic on the other routes described will be carried by the new railway. How far the influence of the line will extend in an easterly direction depends upon causes which it is impossible to analyse here. My own opinion is that after a short period of adjustment, during which new centres of trade will be formed at Chandil, Purulia and Raghunathpore, the entire trade of Eastern Manbhoom and of the western pergunnahs of Bankoora will be drawn on to the new line,—that is to say, the centres of attraction for trade purposes will move to the west and occupy points on the railway.

31. *Import trade.*—In describing the trade routes of the division, I have discussed the question almost entirely in terms of export. The import trade follows the same main lines as the export trade, and needs no special description. Places which export to stations on the East Indian Railway procure their imports from the same source, and this holds good equally in the case of the areas exporting to Gya, Mirzapore and Midnapore.

32. *Attraction of Raneegunge.*—It was remarked above that some of the exports of Chatra and Hazaribagh are sent by cart along the Grand Trunk Road to Burrakur or Raneegunge. The preference for Raneegunge over the two nearest stations on the line is mainly due to the fact that the trade of Raneegunge is incomparably larger than that of either Burrakur or Giridi, and that consignors can count upon disposing of their entire produce to a single wholesale dealer and getting at once whatever they may require for the return journey. At Burrakur or Giridi, where the machinery of trade is as yet imperfectly developed, a consignor of country produce would probably have to dispose of his stock in dribblets and to pick up his return load of piece-goods, salt and tobacco from half a dozen different dealers. For this reason and probably also because the consignors have running accounts with the large merchants at Raneegunge, the majority of carts exporting country produce travel for their market 70 miles beyond Giridi, their nearest railway station, and 25 miles beyond Burrakur. The point is chiefly of importance as illustrating the indifference to delay and the reluctance to abandon traditional routes and methods which are so characteristic of the ordinary country trader.

33. The articles thus sent are oilseeds, gram, ghee, mohua, molasses, and lac: oilseeds forming about 90 per cent. of the trade. For the most part the carts go direct to Raneegunge, passing within 26 miles of Giridi, and within one mile of Burrakur station. They return to Chatra with salt, piece-goods, brass utensils, pepper, turmeric, and tobacco. While at Raneegunge I asked some of the leading merchants why this considerable body of trade has diverted from Gya, apparently its natural outlet, to so distant a point as Raneegunge, the answer was that oilseeds, the staple export being largely grown in Gya, were sold there in ordinary years at the same price as in Chatra, while at the ordinary rates of cart-hire a profit could be made by sending them to Raneegunge.

34. *Minor trade agencies.*—It is not pretended that the foregoing paragraphs give anything more than a very general outline of the operations of trade over a large province. No reference has been made to the weekly markets held in all large villages, to the small travelling dealers (*beparis*), or to the agents of large merchants who settle for a time at convenient centres and buy up the produce of the neighbourhood. In a country where but few large centres of trade exist, it is from sources such as these that the chief marts shown in the map derive their stocks for export, and the imports are distributed through the same channels. No statistical record of these operations is possible. As Chota Nagpore is gradually opened up by the railway and by improved roads, we may expect that new marts will spring up, and that the trade of the division will tend to concentrate itself, while itinerant dealers and transport by means of pack-bullocks will tend to disappear.

35. *Data for estimate of trade.*—I will now examine at length the various data which exist for estimating the probable yearly goods traffic which the Nagpore Railway may count upon carrying from and to places in Chota Nagpore. The first and most obvious source of information is the reports of the district officers, which take the form either of special reports on the trade of the district or of sections devoted to that subject in the General Administration Reports. In most cases the information given is of the vaguest character, and throws very little light even on such an elementary matter as the main lines which the trade follows. In Manbhoom, considerable attention has been paid to the question of trade statistics, and for the last three years

special reports on the subject have been drawn up by a native officer of great local experience. Some of these figures will be reproduced and examined below. Clearly they have been compiled with great labour, and aim at a higher standard of completeness than those supplied from other districts of the division. They are based almost entirely on the following data :—

- (a) Statements of local traders resident in Purulia as to the quantity or value of the stocks passing through their hands during the year, and the proportion of such stocks drawn from, or exported to, districts other than Manbhoom. Traders from the interior of the district were questioned on these points when they visited Purulia, and in all cases from 30 to 50 per cent. was added by way of correcting the mahajan's natural tendency to understate his stocks.
- (b) Estimates made by local traders at the instance of the compiling officer of the quantity or value of particular articles exported from, or imported into, the whole district.
- (c) Estimates framed by the compiling officer of the quantity or value of particular articles which the population of the district ought, on an average, to consume.
- (d) In some instances the traders' books were referred to.

36. With regard to (a), it would be waste of time to dwell upon the various sources of error which such a method of enquiry involves. Every local trader is possessed with a constant dread of enhanced license-tax, and regards statistical enquiries of any kind with the more suspicion because he is quite incapable of understanding the remote general objects which such enquiries have in view. He may believe that the officer with whom he is talking at the moment has no ulterior designs in respect of taxation ; but nothing would persuade him that incautious disclosures made by him as to the extent of his dealings might not hereafter be used by another officer or another department for the purpose of assessing a new tax or enhancing an old one. The clumsy expedient of adding a uniform percentage to the statements of stock could only yield correct results if every man lied in exactly the same ratio to the truth. In the present case as the mahajans were informed that this correction would be applied, there can be little doubt that many of them made allowance for it in framing their statements. As to (b), no one who has seen anything of the mahajan class in Chota Nagpore can have failed to be struck by their peculiar inability to take a general view of any subject. Each man knows his own business and nothing more, and it is simply preposterous to expect him to be able to estimate the exports or imports of a whole district, which to him represents merely a set of arbitrary boundaries laid down for the convenience of the courts. Least of all would he be able to distinguish local exports and imports from goods in direct or indirect transit to other districts. At the best, moreover, the enquiry was only partial. It is not pretended that all the traders in the district were consulted, and that the figures represent the total of their statements and estimates. On the contrary, the compiling officer admits that he never left Purulia, and that he merely took any opportunity that offered of questioning traders from the interior who happened to come to the district head-quarters.

36. *ii. Special enquiries from mahajans.*—In January last I spent several days in Raneegunge in attempting to ascertain from the local merchants, not the actual quantities of goods consigned to them from Chota Nagpore, but the *proportion* of the traffic passing through their hands which come from that part of the country. To ask them actual quantities would of course have been futile, as even if they had placed their books absolutely at my disposal, it is doubtful whether the necessary particulars would have been on record, and in any case the labour of compilation would have been prohibitory. I hoped, moreover, to disarm their suspicions by abstaining from all enquiries as to the extent of their business, and confining my questions to the *percentage* drawn from or exported to Chota Nagpore. After visiting every substantial merchant in the town, I gave up the attempt as hopeless for several reasons.

37. In some cases the dealers themselves had the vaguest ideas as to the source and destination of their own business ; they did not know which of the Chota Nagpore marts served particular districts, or what extent of country was included in the Chota Nagpore Division. Though shrewd enough in points of detail as to prices and carriage, they were curiously ignorant as to the general course of trade and the possible changes arising from the extension of railways. Goods came to them because they had always come, and they saw no reasons for anticipating changes. It might be that the opening of the Gya Railway had reduced the trade with Chatra, but they could not say to what extent, or whether the reduction was likely to be permanent. Others affected great readiness to impart information and improvised extravagantly large statistics of the traffic which a glance at the railway figures showed to be impossible. The Marwaries, among whom are the chief merchants of Raneegunge, took a different line. Their leading man went through the railway statistics with me, and after consulting his countrymen gave me a rough statement of the percentage of each article entered in those returns which was exported from or imported to Chota Nagpore. He said, for instance, that 25 per cent. of the piece-goods, salt, flour, betel and turmeric appearing in the railway returns was intended for Chota Nagpore, and that 18 per cent. of the oilseeds came from Chota Nagpore. He let out, however, in conversation that, in his opinion, a line joining the East Indian Railway at

Sitarampore would in a few years ruin the native trade of Raneegunge. All the traders along the new line of rail who now employ agents in Raneegunge would, he said, deal direct with Calcutta, while men off the line would arrange their business through agents at Purulia, Chaibassa and other new centres of trade. Raneegunge would cease to be the chief distributing centre for Chota Nagpore, and the men in whose hands the trade is now would either have to accept the loss of a safe and lucrative commission business or to start afresh in one of the new centres further west. The latter alternative would be hardly less distasteful to them than the former. Large sums have been spent by men of this class on substantial masonry buildings in Raneegunge. Most of them have permanently settled in the place, and do not contemplate returning to their own country. If they are driven to transfer their seats of business to places on the line, they can only do so at a heavy loss. Nor will the new business at any one centre be such as to compensate them for the loss of the old. The effect of the new railway will be to dissipate and distribute among several centres the business hitherto concentrated at Raneegunge. From the tone adopted in discussing the matter by the most influential and intelligent native merchants, I am satisfied that they are on the whole opposed to the project for a line to Sitarampore, and that their statements as to the proportions of the existing trade which are concerned with particular localities cannot be regarded as trustworthy. Information derived from them is vitiated by their special bias against the present scheme, as well as by the general prejudices which they share with the rest of their class.

38. *iii. Estimates from population not generally applicable.*—To argue from the recorded population of a district to its probable ultimate consumption is no doubt a legitimate process, but it can only be applied with confidence in the case of salt and perhaps of some

* Note.—This is the standard taken by Sir John Strachey at page 230 of "The Finances and Public Works of India." Mr. Power, the Deputy Commissioner of Lohardugga, has enquired into the subject in that district, and finds that the "average annual consumption, if anything, exceeds Sir John Strachey's standard." The Bengal Trade Report for 1881-82 puts the average consumption per head as follows :—

	lbs.	oz.	
Bengal	10	13	Oriasa.
Behar	9	9½	Chota Nagpore.

staple food-grains. Thus in the case of salt we can say that 17lbs is the amount required during the year by an adult, and that 12lbs * is the average annual consumption in India per head of population, and we may infer from this that with improved communications and a low duty the Chota Nagpore Division may be expected to consume perhaps 7,00,000 maunds of salt. An attempt has been made by the compiler of the Manbhoom trade reports to calculate the import of

European piece-goods on a somewhat similar method. Taking the population of the district at 1,042,117, as recorded in the last census, and deducting 281,174 for children and persons who do not wear European cloth, the remaining 760,943 persons are divided into four classes spending, respectively, Rs. 75-4-1 and 8 annas per head on European cloth during the year. The number of persons in each class is then estimated, and their consumption calculated on the following scale :—

	Rs. A. P.	Rs.
2,000 of the upper class spending per annum	75 0 0	1,50,000
200,000 " middle class " "	4 0 0	8,00,000
200,000 " cultivators " "	1 0 0	2,00,000
358,943 " poorer classes " "	0 8 0	1,79,471
<u>760,943 persons spend per annum</u>		<u>13,29,471</u>

Deducting from this Rs. 3,62,000, being the value of twist imported from Calcutta to be made into cloth in the district, the remainder Rs. 9,67,471 is taken as the minimum value "of piece-goods imported from Calcutta for the consumption of the people of Manbhoom." It is not clear why a smaller amount was entered in the figured estimate for 1881-82 and subjected to a further deduction on account of re-exports; but the whole calculation rests upon such highly conjectural data, that it would be waste of time to examine it in detail. Again, the import of salt is calculated on the assumption that 999,452 men consume 1 tola a day, or 4.56 seers (say 9 lbs.) in the year. I have not ascertained why the salt-consuming population was taken at this particular figure, which corresponds neither with the total population of the district nor with the total number of males or heads of families recorded in the last census.

39. A similar form of argument is used by Mr. Parker in paragraphs 84 to 87 of his

report† on the preliminary surveys for the Nagpore Railways and the annexed statement, and is mentioned in the Bengal Government letter forwarding the report to the Government of India as on the whole the most reliable method of estimating the probable receipts of the line. To this I would add that, while Mr. Parker's calculation is probably sound enough as an estimate of the minimum traffic, it must necessarily reproduce the defects of the returns upon which it is based. These returns, I believe, are largely derived from a system of road registration. I have had some experience of road registration in Manbhoom, where it is conducted under fairly favourable conditions, and the stations are so placed as to be open to constant supervision. In my opinion every system of the kind greatly understates the amount of the traffic which it professes to record. The men who keep the registers are ignorant and ill-paid, they do not understand the object of their work, and they take as little trouble over

† No. 584, dated 14th June 1882.

it as possible. Numbers of carts evade the registering station or slip past it during the night, and the carters themselves understate the quantities of goods they are carrying. What the percentage of error may be it is impossible to say precisely, but in many cases I believe it to exceed 25 per cent. Of course it would be a random mode of procedure to add that percentage to Mr. Parker's figures, but if this were done, I believe it would be borne out by the working results of the line.

40. *iv. Statistics of the East Indian Railway.*—I have already explained in paragraph 23 above, that the great bulk of the existing trade of Chota Nagpore finds its way by various routes to the stations on the East Indian line between Burrakur and Burdwan. In order to ascertain what light the traffic returns of the East Indian Railway would throw upon the prospects of the new line, I obtained from Mr. Bradford Leslie a statement showing in detail the quantity of each article exported from and imported into each of the stations from Burrakur to Burdwan, inclusive, during the year 1882. Taking this statement as a basis, I hoped to be able to ascertain from the chief dealers at each station what proportion of the goods shown in the railway statistics came from or went to Chota Nagpore. My experience at Raneegunge showed that it was impossible to separate the Chota Nagpore traffic from the traffic of the area intervening between the proposed new line and the East Indian Railway. Raneegunge was the most promising place for the experiment, as the Chota Nagpore trade goes there direct by cart and is not filtered through a number of different marts before it reaches the rail. In the case of Panagarh, Mankur and Burdwan, the statistics probably include a certain proportion of Chota Nagpore goods; but these are consigned in the first instance to merchants at Bankoora, Bishenpore, Sonamukhi, Krishnagore and other intermediate marts, and reach the railway as exports from those places, not from Chota Nagpore. At these stations the attempt to trace back any branch of trade to its sources would have been even a greater failure than at Raneegunge. For these reasons the returns of the East Indian Railway are not of very precise statistical value for my present purpose, except in the case of articles produced exclusively in Chota Nagpore, and of stations like Sitarampore and Burrakur which deal only with that part of the country. They suggest, however, some important inference as to the traffic of the new line, and they serve to illustrate and supplement the defects of the statistics collected by actual registration in Manbhoom district. I shall refer to them largely in discussing the trade of particular articles.

41. *v. Statistics of local registration.*—The registration figures, imperfect though they are, form the only local statistics which can pretend to even approximate accuracy. The system on which they are collected requires some explanation. For the last thirty years or so *serais* or rest-houses for carts and travellers have been kept up at regular intervals along the Grand Trunk Road. In that portion of the road which passes through Manbhoom, it has been the practice for many years past to prohibit carters from halting for the night anywhere except in a *serai*. How far this practice is based upon any formal order is a point I have never been able to clear up. Certainly no such order is on official record in the district. But the custom, which dates back to times when the trunk road was unsafe for travellers, is well known and is in the main enforced by the mounted patrol on the road. A fee of one pice is paid for each cart, and the right to collect these fees is farmed out yearly by public auction, the *serais*, wells, etc., being repaired from the proceeds. In February 1881, while in charge of the Govindpore Sub-Division, I made arrangements for recording daily the number of carts passing through the *serai* at Govindpore on the Grand Trunk Road, with the starting-place and destination of each cart and the quantity of goods carried. The system was carefully supervised, and the figures are believed to be substantially correct. They certainly do not exaggerate the traffic, as it was to the interest of the farmer of the *serai* by whom the register was kept to understate the number of carts and thus reduce the apparent profit on his lease. On the other hand the conformation of the country at Govindpore renders it impossible for carters to evade the *serai* by going off the road, while the patrol system prevents them from halting at intermediate points and passing the *serai* during the night: perhaps 10 or 15 per cent. might be added to make up for carts which escaped registration, or were purposely omitted by the farmer; but on the whole the conditions are so favourable to correct registration that it is doubtful whether any connection need be applied. In August 1881, before leaving for Hazaribagh, I compiled the statistics thus collected for the six months from February to July 1881 inclusive, and submitted a report on the subject to the district officer, suggesting the introduction of a system by which it was hoped that the whole of the traffic likely to be carried by the proposed railway (southern route) might be registered at certain points in the Manbhoom district by a salaried agency, such as is employed to record the trade on the roads leading into Calcutta. Nothing was paid to the farmer of the *serai* at Govindpore. He was merely supplied with paper and told to record certain particulars, it being further understood that the totals were made up for my information only and were not to be made use of at the yearly auction of *serais*. The proposal was recommended by the late Deputy Commissioner to the Commissioner of the Division, but it was lost sight of in consequence of Mr. Hewitt's absence on leave. In October 1881 a new sub-divisional officer stopped the registration of traffic at Govindpore. On my return to Manbhoom in April 1882, I moved the Deputy Commissioner to start registration in the head-quarters sub-division on the Govindpore-unpaid system, and since June 1882 traffic has been recorded at the *serais* at Govindpore, Purulia and Nadiara. These points are marked with red flags on the map.

42. If the system had worked at head-quarters as well as it did at Govindpore, the returns from Nadiara on the direct road from Ranchee to Bankoora, Raneegunge and Burrakur would have shown approximately the whole of the trade with Jhalda, Ranchee and other centres farther west, while the Purulia station would have recorded the trade of southern

Manbhoom and of all Singbhoom, except the area which deals with Midnapore. Experience, however, has shown that of the Singbhoom trade a large portion evades the Purulia *serai* by taking advantage of a cross road skirting the south of the town and joining the main road to Bankoora some two miles to the east of the *serai*. Considerable quantities of goods from Singbhoom are consigned to merchants at Chandil, and find their way to Bankoora by a rough tract through Burrabazar and Manbazar; some are consigned to merchants at Purulia and are never registered at all, as the carts have no occasion to use the *serai*. Moreover *serais* have only been introduced into the head-quarters sub-division within the last two or three years; the carters do not see the advantages of them, and prefer camping out under trees; they will even make a considerable detour to avoid paying the fees, and in this part of the district we have neither ancient custom nor a regular road patrol to enforce the order that carters must halt at night in a *serai*. It would be out of place to discuss in this report the policy of putting pressure on the cartmen to induce them to use the *serais*; but I may mention that I made enquiries on the subject in Raneegunge, and found that the leading merchants there not only approved of the system, but have so far recognised it as to admit charges for *serai* fees as part of the standard cart-hire from Raneegunge to Raghunathpore and places further west.

43. It follows from what has been said in the last paragraph, that the percentage to be added to correct understatements in the Purulia and Nadiara figures is much larger than in the case of the statistics collected at Govindpore. I would estimate it at from 40 to 50 per cent. in the case of Purulia, where several sources of error affect the total, and at about 25 per cent. in the case of Nadiara, where the routes available for evading the *serai* are fewer, and we have only the novelty of the system to look to. In dealing with the trade in particular articles I have in every case shown the actual figures, and have not attempted to correct them by adding a conjectural percentage.

44. In the following paragraphs the statistics, such as they are, derived from the railway returns and the records of local registration, are reproduced and compared, and an attempt is made to estimate approximately the quantity of each article which the proposed railway may be called upon to carry. From the nature of the case only an approximate estimate is possible. I have endeavoured, however, to bring together under the head of each article all general information that has any bearing upon its distribution in Chota Nagpore, and thus to supplement as far as possible statistical defects. For convenience of reference I have followed the alphabetical arrangement of the railway returns.

IMPORTS.

45. *Beer*.—During 1882 the net imports of beer, other than commissariat beer, into the stations from Burdwan to Burrakur inclusive, amounted to 2,075 maunds. The largest quantities were to

	Mds.		Mds.
Burdwan	341	Assensole	960
Raneegunge	372	Burrakur	321

Probably no portion of the imports of Burdwan or Assensole passed on to Chota Nagpore. At both places there is a large European community, and the imports shown in the returns may be taken to have been consumed locally. At Raneegunge the European community is now very small, owing to the transfer of all railway servants to Assensole. Lohardugga and Singbhoom get their supplies from Raneegunge, while Manbhoom for the most part imports through Burrakur. Having regard to the numbers of the Europeans in the three districts, the imports of beer may be taken, on a moderate estimate, at from 300 to 400 maunds a year. Beer is not separately shown in the statistics of trade registration. It comes up in boxes, of which neither the cartmen nor the *serai* farmers would know the contents.

46. *Betel-nuts and leaves*.—The railway figures show the following net imports for 1882:—

	Mds.
Burdwan	2,351
Panaghur	380
Durgapore	81
Ondal	4
Raneegunge	11,874
Assensole	784
Sitarampore	576
Burrakur	599
TOTAL	16,649

Pan (*Piper betel*) and *supari* (*Areca catechu*) are hardly grown at all in Chota Nagpore, the climate being too dry for either to flourish. Consequently the entire province, except the areas dealing with Gya, Giridi and Midnapore, draws its supplies of this indispensable luxury from Bengal proper. All natives agree in describing the consumption as very large. We know that numerous quantities of betel are grown in Bankoora and Burdwan, and in

view of this fact it would hardly be unfair to assume that these districts produce enough to supply themselves, and that the railway imports represent the amount sent westward to meet the demand from Chota Nagpore. It is possible that this may understate the case, and that Chota Nagpore not only takes off the entire surplus of Burdwan and Bankoora, but imports through the East Indian Railway besides. The Raneegunge dealers, whom I consulted on the point, thought that one-fourth of the imports by rail into Raneegunge passed on into Chota Nagpore, but their bias against the line was so pronounced, and their incapacity to deal with large estimates so apparent, that I attach little importance to their opinion. On the whole I think 8,000 maunds would be a reasonable estimate of the amount the railway will carry during the year. Under the head of betel the road registration returns show for the last seven months of 1882—

153 maunds registered at Purulia,
28 " " at Nadiara,
153

or a yearly average of 252 maunds. This does not necessarily affect the correctness of the rough estimate given above. Both *pan* and *supari* are usually brought up in the same carts with salt, but only the salt which makes up the chief part of each load is declared by the cartmen, while the *pan* and *supari* escape registration.

47. *Blankets, Country*.—The railway imports are—

	Mds.
Burdwan	41
Kanoo	42
Panaghur	27
Raneegunge	395
Assensole	96
Sitarampore	64
Burrakur	430
TOTAL	1,095

The whole of the imports of Sitarampore and Burrakur, and 200 maunds out of the imports of Raneegunge, may be taken to represent the Chota Nagpore demand—in round numbers 700 maunds. There is a large and steady demand for blankets in Chota Nagpore. On the plateaux of Hazaribagh and Ranchee the cold is intense in winter, and a large supply of blankets is required every year for coolies migrating to Assam.

48. *Brass and brass-ware*.—Are imported from Raneegunge and Bankoora. The Chota Nagpore braziers do not make enough for local wants, and their workmanship is clumsy. A good deal of brass is imported to be worked up locally into the massive ornaments worn by women of the aboriginal races. The railway figures for 1882 show the following net imports:—

	M .	
Burdwan	1	
Kanoo	886	
Mankur	3	
Panaghur	587	
Durgapore	1,008	} Supplying Bankoora.
Raneegunge	456	
Burrakur	588	
TOTAL	3,582	

Local registration shows 197 maunds at Purulia and 566 at Nadiara for the last seven months of 1882, or an average of 1,308 for a year. Comparing the two sets of figures, and allowing for the large omissions in registration at Purulia, arising from the causes explained in paragraph 42 above, I think 2,000 maunds may be taken as a minimum estimate of a year's imports.

48½. *Cotton and yarn*.—Under this head the railway figures amount to 30,945 maunds, of which Raneegunge contributes 12,645 and Burrakur, 10,065, while the local registration returns show—

	Mds.
At Purulia	3,475
At Nadiara	661
TOTAL	4,136

or an average yearly import of 6,440 maunds. With regard to the latter figures, it must be remembered that Raghunathpore and Chasnanda, the two chief centres of the local weaving

trade, take up large quantities of thread which never reach the registration stations at all. Taking this fact into account, and particularly having regard to the large import into Burrakur which supplies Chota Nagpore, I would estimate the imports of cotton and yarn at about 12,000 maunds in the year. The quantities registered locally came from Burrakur, Raneegunge and Bankoora, and were destined for Purulia, Jhalda, Chaibassa and two small marts in Manbhoom, which are not shown on the map.

49. *Grain, oats*.—During 1882, 14,850 maunds of oats were imported into Burrakur. It is said to be ground up with gram and Indian-corn into a peculiar kind of *sutloo*. Most of the import of oats went to Jhalda.

50. *Grain, wheat*.—The railway returns show a net import into Raneegunge of 28,271 maunds of wheat during 1882, and of 120 maunds into Burrakur. Wheat is not very much grown in Chota Nagpore, as it requires irrigation and more care than the average cultivator is willing to bestow upon any crop. The average import may be taken at 10,000 maunds.

51. *Other grains and pulses*.—Under this head the railway figures show net imports amounting to 2,99,354 maunds distributed among the following stations:—

	Mds.
Burdwan	1,26,451
Kanoo	263
Mankur	3,400
Panaghur	10,107
Durgapore	2,347
Ondal	14
Raneegunge	1,27,098
Assensole	4,682
Sitarampore	4,151
Burrakur	20,661
TOTAL	2,99,354

It is impossible to analyse these figures. At Burrakur I was told that *khesari*, *musari*, *kalai* and peas were included under the head of "Others." In 1881-82 the import of grain into Manbhoom was estimated at 8,000 maunds. Large quantities are also sent to Singbhoom and Lohardugga. Only 948 maunds equivalent to a yearly average of 1,620 maunds were registered locally. All of this was consigned to places in Manbhoom. Arguing from the railway figures, it seems probable that the 25,000 maunds imported into Burrakur and Sitarampore were destined for Chota Nagpore, but no more definite conclusion than this can be drawn from the materials as they stand.

52. *Gunny-bags*.—The railway statistics give a net import of 6,949 maunds, of which

	Mds.
Raneegunge took	1,931
Sitarampore	484
Burrakur	364
TOTAL	2,779

Only 60 maunds were registered locally, all for Jhalda. Doubtless there is a steady demand for gunny-bags for use in the export trade, but no reliance can be placed on any estimate of quantities. It deserves notice that the large traffic carried by pack-bullocks depends entirely upon gunny-bags. There are several devices for carting grain, stick-lac, tasar, cocoons, &c., in bulk, but the couple of maunds or so which form a bullock's load must be packed in bags, and the bags must be equal to standing a considerable strain and much knocking about.

53. *Jaggery and Molasses*.—The net imports by rail were:—

	Mds.
Burdwan	2,053
Mankur	255
Panaghur	989
Durgapore	88
Ondal	49
Toposi	15
Raneegunge	23,808
Assensole	129
Sitarampore	83
Burrakur	669
TOTAL	28,685

The local returns show 784 maunds registered in seven months, being an average annual import of 1,344 maunds. Sugarcane cultivation is very backward in Chota Nagpore. Inferior kinds of cane are grown; manure is very sparingly used, and the methods of extracting the juice are primitive and wasteful. These facts may serve to explain the large imports of jaggery and molasses into Raneegunge, a place which clearly does not require 23,000 maunds

for local consumption. I would estimate the Chota Nagpore demand at about 15,000 maunds in the year.

54. *Oil in barrels, cases, and skins.*—Under this head, which includes kerosine oil, the railway returns show a net import of 16,246 maunds, Raneegunge taking 5,697, Assensole 1,910, Sitarampore 1,263 and Burrakur 207. Thus the import of the stations which ordinarily supply Chota Nagpore comes to 9,077 maunds. Only 185 maunds were registered locally. Kerosine oil is widely known and much used all over the division, not only for lighting purposes but for outward application in diseases affecting the skin. On the data, as they stand, 5,000 maunds might be taken as a rough estimate of the annual imports of oil, but the estimate would have no statistical value. We can only say that both kerosine and cocoanut oil are imported from Bengal, and that the import will certainly increase largely when the railway is opened.

55. *Oil-cake.*—The same remarks apply to oil-cake. A small import of 284 maunds was registered, while the Railway figures give a total of 68,070 maunds, of which

	Mds.
Raneegunge took	31,224
Sitaranpore	1,760
Burrakur	2,136
TOTAL	35,120

Here, again, no estimate is possible, but it is tolerably certain that a large portion of the imports of these three stations found its way to Chota Nagpore.

56. *Paper.*—The railway figures show net imports of 733 maunds to Burdwan, 28 to Panaghur, and 246 to Raneegunge—in all 1,007 maunds during 1882. For the official year 1881-82 the value of the imports of paper into Manbhoom district was estimated at Rs. 10,000. No estimate of quantities can be framed. So far as I can ascertain, paper is not manufactured locally.

57. *Piece-goods.*—Under this important head the net imports for 1882, according to the Railway returns, were as follow :—

	Mds.
Burdwan	14,118
Kanoo	55
Mankur	720
Panaghur	3,925
Rajbandh	24
Durgapore	283
Raneegunge	20,441
Assensole	516
Sitaranpore	154
Burrakur	22,587
TOTAL	62,823

During the last seven months of 1882 there were registered in Manbhoom—

At Govindpore 433 maunds for Chatra and Ranchi, •
 At Purulia 3,036 „ for Purulia and Jhalda,
 At Nadiara 4,164 „ for Jhalda and Ranchi,

giving a yearly average import of 13,000 maunds. Comparing the two sets of figures, and having regard to the fact that the imports of Singhbloom seem to have escaped registration, I should estimate the Chota Nagpore imports of piece-goods at 30,000 maunds. This estimate is, I think, borne out by the large imports into Raneegunge and Burrakur. Roughly speaking, the whole of the Burrakur imports go to Chota Nagpore, and in this case I should assume that half of the Raneegunge import finds its way to this division. I have not attempted to account for any portion of the imports of Burdwan and Panaghur, but there can be no doubt that some of these goods come into Chota Nagpore through Sonamukhi, Bisenpore and Bankoora. The consumption of European piece-goods has increased greatly of late years among the aboriginal and semi-aboriginal races of the division. In particular the exports from Lohardugga to the Tributary States are said to be developing rapidly, but as they enter and leave the district at numberless points, no accurate account of the quantity can be kept. It is extremely difficult to register trade carried on pack-bullocks, as the drivers can leave the road at will to avoid the annoyance of being stopped and questioned about their loads.

58. *Potatoes.*—The Railway returns show net imports amounting to 21,167 maunds during 1882, of which—

	Mds.
Raneegunge took	13,247
Assensole	2,363
Sitaranpore	550
Burrakur	2,306
TOTAL	18,466

Only 63 maunds were registered at Purulia as imported from Bankoora and Raneegunge, but this very much understates the facts. Potatoes are very little grown in Chota Nagpore.

and the existing imports, whatever their amount may be, will increase enormously directly the railway is opened. Perhaps 8,000 maunds may be taken as a conjectural estimate of the demand.

59. *Salt*.—The railway statistics give the net imports for 1882 as follows :—

	Mds.
Burdwan	82,192
Mankur	7,684
Panaghur	19,941
Durgapore	3,839
Raneegunge	2,51,904
Assensole	2,960
Sitarampore	2,486
Burrakur	73,511
TOTAL	4,44,597

Local registration yields the following results :—

	Mds.
Govindpore	33,975
Purulia	10,375
Nadiara	27,796

representing an average annual import of 1,23,528 maunds. Of the quantity registered at Govindpore, 22,116 maunds were destined for Chatra, the remainder being consigned to Rajgunge, Topechansi, Dumri, Bogodor, Atka, Bārkatā, Burhee and Chauparun, all marts on the Grand Trunk Road. The chief sources of supply were Raneegunge (30,101), Burrakur (2,336), Burdwan (1,280). The Purulia returns include 6,043 maunds for Purulia, 1,470 for Balarampore, 849 for Sirkabad, 418 for Chaibassa, and smaller amounts for Jhalda, Chandil and Ranchee. Burrakur supplied 4,924 maunds, Raneegunge 2,539, Bankoora 1,840 and Mejha 875. Out of the quantity registered at Nadiara, 19,910 maunds were for Jhalda, 6,305 for Ranchee, 784 for Toolin, and smaller amounts for Bagmundi and Jaipore in Manbhoom, and Bundu and Tamar in Lohardugga. The supply was drawn from Raneegunge (18,264), Burrakur (2,579), Bankoora (2,224), Krishnagore (1,909), Sonamukhi (1,348) and Mejha (402).

60. On the face of the returns it is clear, that for the reasons explained in paragraph 42 above, the salt supply of Singhbhum has escaped registration. If Chaibassa imported so much as 418 maunds by this route, it is morally certain that much more must have been imported. The point, however, is not very material. In order to estimate the demand for salt after the railway is open, we may assume that the line will supply Manbhoom, Singhbhum, the head-quarters sub-division of Lohardugga, the south-eastern corner of Hazaribagh, and the Tributary States of Bonai, Gangpur, Udaipur and Jaspur. It will probably supply parts of Sirgoojah and Korea as well, but I have left these out of account as a set-off to possible over-estimates in the area already assumed. Now, the population of the tract I have described, according to the last census, is, as nearly as I can calculate, 3,174,444. Taking the average annual consumption per head at 12lbs as given by Sir John Strachey, the total yearly demand will be in round numbers 2,38,000 maunds, the whole of which will have to be carried for varying distances by the new railway.

61. *Spices*.—The net import according to the Railway returns is 17,066 maunds, including 14,140 maunds to Burdwan, 1,545 to Raneegunge and 1,069 to Burrakur. Local statistics show a total of 754, or an average annual import of 1,384 maunds. Probably 1,500 maunds may prove a fair estimate.

62. *Sugar*.—A total import of 2,787 maunds appears in the Railway returns, including 1,366 maunds to Raneegunge, 681 to Assensole and 25 to Burrakur. The local statistics show 219 maunds. All for Purulia and Chaibassa. Probably 500 maunds would be a fair estimate of the normal demand.

63. *Tamarind*.—The Railway returns give a net import of 881 maunds, 241 to Raneegunge and 23 to Burrakur. Tamarind is not shown in the local statistics, and has probably been included under the head of spices.

64. *Tobacco*.—The total net imports of tobacco according to the Railway figures is 87,745 maunds distributed as follows :—

	Mds.
Burdwan	47,482
Kanoo	11
Mankur	443
Panaghur	287
Rajbandh	82
Doorgapore	170
Raneegunge	22,350
Assensole	549
Sitarampore	436
Burrakur	15,886
TOTAL	87,475

The registration returns of Manbhoom show 2,195 maunds (giving a yearly average of 3,756 maunds), chiefly for Purulia and Jhalda. Considering how little tobacco is grown in Chota Nagpore, the annual imports cannot well be less than 30,000 maunds, and we may assume that the Railway will carry at least this amount.

65. *Turmeric*.—Net import according to Railway figures 9,109 maunds, including 5,290 to Raneeunge and 3,065 to Burrakur. Registered locally 1,257 maunds, or a yearly average of 2,148 maunds. These imports went to Purulia, Jhalda and Ranchee. Probably 5,000 maunds may be taken as the normal average import.

66. *Wines and spirits*.—Net imports by Railway 1,802 maunds including 299 to Raneeunge, 810 to Assensole, 13 to Sitarampore and 20 to Burrakur. Only 24 cases shown separately in local returns, the rest being included in the items "boxes" and "miscellaneous."

EXPORTS.

67. *Babooi string*.—This string, made from jungle grass, is not separately recorded in the Railway returns. The trade is believed to be increasing. Large quantities of *babooi* pass through Purulia from Singbhoom, and the article is in great demand in Bankoora and Burdwan, for use in thatching. During the seven months from June to December 1882, 585 maunds were registered at Nadiara and Purulia. Most of this came from Jhalda, and the Singbhoom exports appear to have escaped registration. I have ascertained by special enquiries that between the 20th November 1882 and the 19th March 1883, 478 maunds of this article passed through Chandil from Singbhoom. Much of the trade is carried on *sagars*, or block-wheeled carts, and on pack-bullocks or ponies. It is therefore peculiarly difficult to register, as *sagars* can go almost anywhere and their owners, as a rule, dislike the *serais*. In the district trade reports already referred to, the exports of this article from Manbhoom alone were estimated as follows:—

	Mds.
In 1879-80	10,000
" 1880-81	20,000
" 1881-82	40,000

These figures are admittedly conjectural; but having regard to the peculiar conditions under which *babooi* string is exported, and the known defects of our system of registration, I believe the Railway may count upon carrying between 10,000 and 20,000 maunds of this string during the year. Of course the estimate is not based upon any statistics, but I have myself seen such large quantities of *babooi* passing along the roads that I am sure the registration returns give no idea of the magnitude of the trade.

68. *Coal*.—The Railway returns show a large export of coal from Burrakur and Sitarampore. Most of this comes from collieries close to Burrakur, and will not affect the new line. Some coal will probably be carried on the section of the line between the Dumoodar river and Sitarampore, but the statistics available do not enable me to say how much, as there are no separate returns for the collieries lying near this section. In paragraph 8 above, I have made some general remarks on the possible development of the Jheria and Hingir fields. No estimate can be framed of the quantity of coal which those fields might throw upon the Railway. It would probably be very large. In a note upon the prospects of a Railway through Lohardugga and Sirgoojah to the Central Provinces, the Commissioner of Chota Nagpore has laid some stress upon the importance of encouraging the use of coal for cooking purposes by the people of India. Wood-fuel is known to be getting dearer almost yearly; the clearing of jungle progresses rapidly, and the operations of the Forest Department, for preventing and remedying the effects of wasteful management, cannot be expected to produce any tangible result for years to come. If the people themselves could be induced so far to modify their habits as to use coal for cooking, not only would the incessant clearing of jungle, with its evil effects on the rainfall and on the moisture of the soil, be put a stop to, but there might be some prospect of the manure, which is now used for fuel, being put upon the land. While in Raneeunge, in January last, I ascertained that coke is very largely used there for domestic purposes. Every man who works in the coal mines gets a basket or two of small coal given him free of charge, and most of the miners are reported to help themselves liberally into the bargain. This coal is made into coke and used for cooking. Again, in the east of Govindpore sub-division there are a number of small coal-pits under native management, which export coke to Hooghly and Howrah, where it is sold by retail for cooking. These no doubt are only small beginnings among people who are accustomed to see coal in continual use, who feel the pressure of the high price of wood, and who, as a rule, are not in a position to supply themselves with cow-dung fuel. But the fact that a beginning has been made in a matter where native prejudices are peculiarly strong seems to point to an almost indefinite expansion of coal traffic, directly railways have opened up fresh supplies of coal and made it worth the while of producers to work for the native retail demand. Even now I believe much might be done in the way of popularising the use of coal if the matter could be brought to the notice of natives in some practical way.

69. *Dye-woods*.—Both Hazaribagh and Lohardugga produce excellent indigenous dyes which are used in the manufacture of carpets carried on in the Hazaribagh Jail. A list of

the Lohardugga dyes is given at pages 349-50 of my statistical account of Lohardugga district, forming Volume XVI of Dr. Hunter's Statistical Account of Bengal. The trade may be expected to develop when the railway is opened, but no estimate of the probable exports can be framed.

70. *Grain, Rice.*—The Railway returns for 1882 show the following net exports :—

Bardwan	5,85,084
Kanoo	41,496
Mankur	39,879
Panaghur	4,372
Rajbandh	441
Durgapore	34,007
Ondul	44
Raneegunge	5,91,574
Assensole	1,651
Sitarampore	9,026
Burrakur	41,417
TOTAL	13,49,791

Only 4,098 maunds were registered locally, mostly from Purulia and Jhaldah, showing a yearly average export of 7,020 maunds. The large rice trade from Singbhoom appears to have escaped registration altogether. I have ascertained that 3,000 maunds passed through Chandil between November 1882 and March 1883, destined for Raneegunge and Burrakur. In the District Trade Report for 1881-82 the export of rice from Manbhoom only was estimated at 20,000 maunds in 1879-80, and 10,000 maunds in 1880-81. In 1881-82 exportation was said to have stopped owing to the reduced demand consequent on good harvests in Bengal proper; and the local surplus was believed to have been stored awaiting a rise of prices. The district officer on the other hand doubted the existence of any considerable surplus, thinking that most of the rice exported from Manbhoom came really from Singbhoom. The registration returns show that rice is exported from Manbhoom, but I think they materially understate the quantity. The existence of a large export from Singbhoom is generally admitted. I would estimate the normal exports of both districts at 50,000 maunds; but I anticipate a large increase when the railway is open.

71. *Hides.*—The exports of hides according to the Railway statistics are :—

Bardwan	14,386
Kanoo	225
Panaghur	191
Durgapore	16
Raneegunge	30,555
Assensole	601
Sitarampore	593
Burrakur	1,181
TOTAL	47,748

The local figures show 9,980 *hides* (not maunds) registered at Purulia and 33,289 at Nadiara, being a yearly average of 74,172 hides, or, taking six hides to a maund, of 12,000 maunds. This, however, does not fairly represent the trade of the division. While at Raneegunge in January last, I saw some of the leading hide merchants there, and their statements, though statistically indefinite, went to show that a large proportion of the Raneegunge exports is derived from Chota Nagpore. On a comparison of the Railway figures with the registration returns, and paying due regard to the general opinion as to the magnitude of the trade, I would estimate the quantity of hides to be carried by the new railway at from 25,000 to 30,000 maunds.

72. *Horns.*—Net exports, according to Railway figures, 1,764 maunds, 1,386 from Raneegunge and 320 from Burrakur. None registered locally. The export in 1881-82 was estimated at 1,000 maunds in the District Trade Report.

73. *Hurrah or myrobolans.*—The Railway figures show an export of 7,344 maunds, of which 7,235 are from Raneegunge, the rest being divided between Bardwan, Panaghur and Mankur. Only 108 maunds, destined for Bankoora, were registered locally. The trade, however, is known to be large. The tree (*Terminalia chebula*), which yields myrobolans, grows almost exclusively in Chota Nagpore, and it may safely be inferred that the whole of the export shown in the Railway returns came originally from the districts of this division.

74. *Lac, including lac-dye, shell-lac, stick-lac, and refuse*—Net exports, according to Railway statistics, 1,03,181 maunds divided among the stations as follows :—

Bardwan	141
Mankur	985
Panaghur	23,633
Raneegunge	27,348
Burrakur	48,034
TOTAL	99,541

The local registration returns show—

Govindpore	:	:	:	:	:	:	:	:	:	4,088
Purulia	:	:	:	:	:	:	:	:	:	7,689
Nadiara	:	:	:	:	:	:	:	:	:	24,132

TOTAL . 35,909 for seven months,

representing an average annual export of 61,548 maunds. There is, however, good reason for believing that the local registration understates the magnitude of the trade. The lac factories at Nirsha Chas and Raghunathpore lie outside the circle commanded by the registering stations, and their exports have not been recorded. Again, very little stick-lac is grown in Burdwan and Bankoora. Shell-lac, it is true, is manufactured in large quantities, but the raw material is drawn from Chota Nagpore. It may be assumed therefore that the whole of the Railway exports—in round numbers 1,00,000 maunds—come in one shape or other from Chota Nagpore, and that this quantity will be carried by the new railway for varying distances.

75. *Lime*.—The exports of lime from Burrakur during 1882 amounted to 2,34,366 maunds, all of which come from places in Govindpore to the west of the Burrakur river. In the villages along the Grand Trunk Road between Nirsha and Chirkoonda, there are large surface deposits of *ghooling* or nodular limestone, which are worked for lime. It will be seen from the annexed map that Ritter von Schwarz, Superintendent of the Government Experimental Ironworks at Burrakur, has discovered numerous deposits of pure limestone on the south of the Pachete hill. When the railway is open, these quarries will be able to undersell the small Govindpore quarries mentioned above. They will be closer to the rail, and they will send their produce direct to Sitarampore. Assuming the demand to remain the same—and it would probably increase—the railway might count upon carrying, say, 3,00,000 maunds of lime a year from near the Pachete hill to the Sitarampore station. Again, if the Burrakur Ironworks are started on a large scale, I understand they will require 75,000 tons of limestone a year to supply one large and two blast-furnaces, or 120,000 tons for two large and two small furnaces, as has been recommended by Ritter von Schwarz. The whole or a large portion of this would be carried by the railway, though only for a short distance. The railway would also carry all iron manufactured by the Burrakur Works which may be sent westward. The demand of the Central Provinces is estimated officially at 15,000 tons a year.

Seeds, including mustard, surgooja, and other oilseeds.—The Railway returns show the following statistics:—

Stations.	Exports.	Imports.
Burdwan	3,176	1,74,472
Kanoo	...	...
Mankur	164	26,090
Panaghur	7	6,633
Rajbandh	...	35
Durgapore	102	2,311
Raneegunge	56,696	58,724
Assensole	...	1,876
Sitarampore	14	327
Burrakur	...	5,217
TOTAL	60,159	2,75,685

Local registration gives the following results:—

Govindpore	:	:	:	:	:	:	:	:	32,483
Nadiara	:	:	:	:	:	:	:	:	30,979
TOTAL	:	:	:	:	:	:	:	:	63,462

or a yearly average export of 1,08,792 maunds. Most of the exports registered at Govindpore were from Chatra, Bagodar, Burhi and other marts in Hazaribagh; their destinations being Raneegunge, Burrakur and Burdwan. The exports through Nadiara were mostly from Jhalda for Raneegunge, Bankoora and Sonamookhi. It must be admitted that the figures quoted above are rather puzzling. Oilseeds are the chief and most conspicuous export of Chota Nagpore. One sees enormous quantities of them on every road during the cold weather, and, as pack-bullocks are largely employed to carry them, it may be assumed that a considerable proportion of the export escapes registration. Taking the registration figures as they stand without making any allowance for omissions, and merely correcting them so as to represent a full year's export, it will be seen that nearly 50,000 maunds do not reach the East Indian Railway at all. On the other hand the Railway figures show an enormous importation of oilseeds into Burdwan and Bankoora, from which we may infer that these districts grow oilseeds comparatively little and require large quantities of oil. The amount, then, by which the local figures exceed the Railway statistics, represents the consumption of the tract of country lying between the registration stations and the East Indian Railway. The cultivation of oilseeds will probably extend itself remarkably when the railway is opened. It is a kind of cultivation which gives little trouble and which the people understand. No irrigation is needed, and I have seen excellent crops grown between the stumps on land recently cleared from jungle. Within a few years the railway may count upon carrying some 5,00,000 maunds yearly.

77. *Tea*.—The Railway figures show an export of 2,273 maunds, all from Lohardugga and Hazaribagh. In 1880-81 there were thirty-six tea plantations in these two districts.

The industry can hardly be described as remarkably flourishing, but it has the great advantage of cheap labour, and is not likely to die out until the local rates of wages and system of hiring labour undergo some more material changes than can be foreseen at present.

78. *Timber*.—The Railway returns show a slight preponderance of imports over exports, and thus throw no light upon the Chota Nagpore trade. The local registration figures give a total of 11,542 sleepers, registered thus:—

At Govindpore	8,106
„ Purulia	547
„ Nadiara	2,889

Besides sleepers, there is also a considerable export of *rollahs* (sâl saplings) to Burdwan and Bankoora, where they are used for house-posts, rafters, &c. The large demand for these young trees probably does more harm to the forests than that for heavy timber which can only be cut from mature trees. It would be useless to attempt to speculate upon the timber trade that may be carried by the new line. Sources of supply hitherto untouched will be opened up, but the extent to which these will be drawn upon depends upon factors at present unknown—such as the extension of Railways, the system of forest conservancy introduced in zemindari forests, the cost at which iron sleepers can be made, and the like.

79. *Tasar silk cocoons*.—Are exported to Bankoora, Burdwan, Beerbhoom and Azimgarh in the North-West Provinces. The exports for the three years ending 31st March 1882 were estimated as follows in the District Trade Report already referred to:—

1879-80	30,000 Kahans of 1,280 cocoons each.
1880-81	15,000 „
1881-82	7,500 „

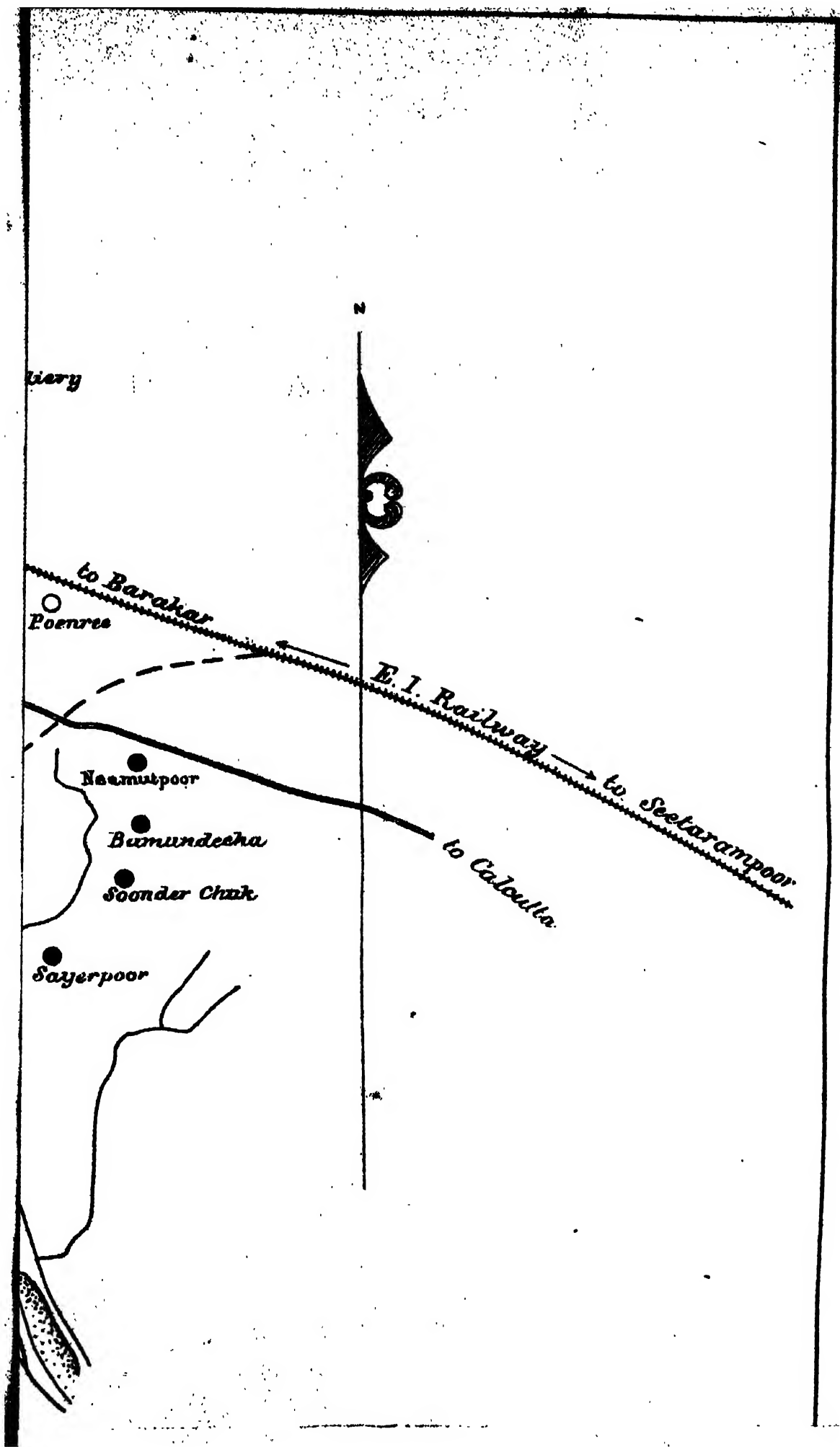
No reliance, however, can be placed on these figures, nor is there any reason for believing that the exports declined during this period so remarkably as the estimate would show. Some special registration started by me in Chandil in November last as a sort of rough check upon the returns given by the *serai* farmer in Purulia shows that 4,077 *kahans* of cocoons passed through the Chandil market between the 20th November 1882 and the 19th March 1883. Cocoons are very light and take up much space in proportion to their weight, so that the trade would not be very important to the railway.

80. *Summary*.—For the sake of comparison, the estimates of the trade in particular articles, attempted in the foregoing paragraphs, are collected and re-stated below in a tabular form. This mode of statement brings out clearly enough the fragmentary and imperfect character of the estimates. No one who possesses a fair general knowledge of Chota Nagpore, and has watched the trade which passes along the main roads will accept my estimate of imports as fairly representing the true demand. At the same time it is difficult to see how the quantities can be materially raised without putting the existing data altogether aside and framing an estimate by mere guesswork. No attempt has been made here to anticipate the enormous extension of the import trade which will follow upon the opening of the railway. At present Chota Nagpore is in a primitive stage of economic development. The price of almost all articles, excepting perhaps salt, is determined more by custom than by competition, and everywhere the tendency is for a small ring of mahajans to frustrate or minimize the operation of pure economic causes by manipulating this customary price in accordance with their own interests. Within the last two years several public markets have been opened in Manbhoom, and the determined opposition offered to these by small cliques of petty dealers has shown very clearly how the country stands in need of the wholesome competition which a railway is likely to introduce—

Imports.	Mds.	Exports.	Mds.
Beer	400	Grass and babooi string	20,000
Hotel-nuts	8,000	Coal	...
Blankets	700	Dye-woods	...
Brass and brassware	2,000	Grain-rice	50,000
Cotton and yarn	12,000	Hides	30,000
Grain, oats	14,000	Horns	1,000
Wheat	10,000	Hurrah or myrobolans	8,000
Other grains and pulses	25,000	Iron	...
Gunny-bags	2,000	Lac	1,00,000
Jaggery and molasses	15,000	Lime	3,00,000
Miscellaneous, including oilmen's stores, furniture, umbrellas, &c.	10,000	Limestone	...
Oil	5,000	Seeds	5,00,000
Oil-cake	10,000	Tea	3,000
Paper	500	Timber	10,000
Piece-goods	30,000	Tasar cocoons	...
Potatoes	8,000		
Salt	2,38,000	TOTAL	10,22,000
Spices	1,500		
Sugar	500		
Tamarind	200		
Tobacco	30,000		
Turneric	5,000		
Wines and spirits	500		
TOTAL	4,28,300		

81. It will be seen that under the head of exports no attempt has been made to estimate the quantities of coal, dye-woods, iron, limestone, and tasar-cocoons which the railway may be called upon to carry. The possible development of rival coal-fields, the success of the Burrakur Ironworks, the demand which may spring up for indigenous dyes, and the prospects of tasar silk in the European market—all these are causes too obscure and too complicated for it to be possible to anticipate their results and express them in a statistical form. It can only be said that these factors may have an important influence on the future of the railway, and that some of them stand a fair chance of coming into play on a large scale within the next ten years.

82. *The Midnapore Route.*—In conclusion, I would add a few remarks upon the so-called Midnapore route, or to speak more accurately, upon the proposal to substitute for the route from Chaibassa to Sitarampore, as laid down by last year's survey, a route from Chaibassa to Calcutta through or near the town of Midnapore. The engineering difficulties to be encountered on this route form, I understand, the subject of a special report by Mr. F. J. E. Spring, and need not be further referred to here. The competition of the canal on the sections from Midnapore to Calcutta has often been discussed before, and it has already been shown that owing to the additional outlay involved in crossing a country intersected by huge tidal rivers, and liable to be flooded on a large scale, the carriage of a ton of wheat from the Central Provinces to Calcutta would be no cheaper by the Midnapore than by the so-called Burrakur route. One point, however,—and that perhaps the most important of all—has not yet been prominently brought to notice. Under ordinary conditions any railway may reckon upon carrying the trade of a strip of a country lying upon either side of the line. How broad the strip may be depends upon circumstances, but it is always a strip. This may be called the normal relation of a railway to the country which it serves, and it is the relation which obtains in the case of the Midnapore route. On the section from Chaibassa to Midnapore the traffic-yielding strip will necessarily be narrow, as it is hemmed in by the hills of the Orissa Tributary States on the one side and of the Chota Nagpore plateau on the other. The section from Midnapore to Calcutta would command a wide belt of traffic, but here the competition of cheap and easy communication by water has to be considered. On the other hand, the route from Chaibassa to Sitarampore not only has no water communication to fear, but owing to the peculiar conformation of the country both commands the traffic of its own strip and cuts off, so to speak, the traffic of an enormous tract of country to the west, which can only find an outlet by flowing towards the new line. It crosses, as it were, the mouth of an estuary of trade and intercepts its entire contents. This argument, the force of which will be evident from a glance at the annexed trade-map, applies equally to the route through Midnapore itself and to the alternative scheme suggested by Mr. Wilson, Collector of Midnapore, for taking the line to Guwahati, at the junction of the Hooghly and Rupnarain, and connecting it by a steam ferry with the Diamond Harbour line. The latter route may be cheaper than the former, but it has special inconveniences of its own; and if it can be shown that neither will command such a large body of traffic as the Sitarampore route, both are equally condemned.



GOVERNMENT OF INDIA.
HOME DEPARTMENT.

RULES FOR INDIAN GOVERNMENT SCHOLARS IN ENGLAND.

No. 38-40.

Extract from the Proceedings of the Government of India in the Home Department, (Education),—under date Calcutta, the 30th January 1888.

READ again—

Home Department Resolution No. 1—45-57, dated the 12th February 1886.

Read the undermentioned papers—

Despatch to Her Majesty's Secretary of State for India, No. 1, dated the 2nd March 1886.

Despatch from Her Majesty's Secretary of State for India, No. 37 (Public), dated the 13th May 1886.

Home Department Resolution No. 9—269-281, dated the 23rd August 1886.

Despatch to Her Majesty's Secretary of State for India, No. 7, dated the 11th September 1886.

Read also—

Despatch from Her Majesty's Secretary of State for India, No. 45, dated the 24th March 1887.

R E S O L U T I O N .

IN Home Department Resolution, dated the 12th February 1886, cited in the preamble, on the subject of the scheme for the establishment of six Government Scholarships tenable in England by Natives of India, it was provided that each scholar should be required to bind himself by a written engagement to submit to such regulations as may from time to time be framed by Her Majesty's Secretary of State for the guidance of the scholars during their stay in England.

With reference to this provision the Secretary of State was asked to lay down such regulations as may be deemed necessary, and the following rules have been prescribed by His Lordship :—

1. Every scholar shall, on reaching England, at once present himself at the India Office, and report his arrival in writing.

2. Every scholar shall, without any unnecessary delay, inform the Secretary of State to which University he intends to proceed, and shall at once take steps to enter himself at the College he has selected, or (with the special permission of the Secretary of State) as a non-collegiate student.

3. Every scholar shall, within four weeks of reaching England, submit for the approval of the Secretary of State a statement showing the general course of study he proposes to follow; and the course approved shall not be changed without the sanction of the Secretary of State.

4. Every scholar shall, at the end of each University term, submit to the Secretary of State a certificate from the proper College or University authority, showing that his residence, conduct, and progress in study have been satisfactory during the term.

5. Every scholar shall at all times obey such instructions as he may receive from the Secretary of State.

6. Subject to a due compliance with the above conditions, the allowance, at the rate of £200 a year for three years, will be paid monthly in advance by the India Office, commencing from the date of the scholar's reporting his arrival in England.

7. Every scholar will forfeit his scholarship who, not being disabled by illness or prevented by any other cause which the Secretary of State may consider sufficient, fails to complete a residence of three years in England, or who is guilty of misconduct or disregard of the orders of the Secretary of State. If a scholarship be forfeited, the scholar will lose his claim to a free return passage to India, and will further become liable to refund the cost of his free passage to England.

The Governor General in Council requests that steps may be taken to cause a copy of these rules to be furnished to each selected scholar on his nomination.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Governments of Madras, Bombay and the Punjab for information and guidance.

Ordered also, that a copy be forwarded to the Governments of Bengal and the North-Western Provinces and Oudh, the Chief Commissioners of the Central Provinces, Burma, Assam and Coorg and the Resident at Hyderabad for information; and to the Registrar of the Calcutta University for information and guidance.

Ordered further that the Resolution be published in the Supplement to the *Gazette of India*.

(True Extract.)

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Telegraph.

ADMINISTRATION REPORT, INDIAN TELEGRAPH DEPARTMENT,
FOR 1886-87.

No. 29 T., dated Fort William, the 31st January, 1888.

ERRATUM.—In paragraph 11, fourth line of the Resolution by the Government of India, Public Works Department, No. 17 T., dated 20th January, 1888, for 326 read 440.

R. B. BUCKLEY,

Under-Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXIX of 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Return ived.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 1ST JANUARY, 1887.		Total mean length open.	RECEIPTS FOR WEEK ENDING 31ST DECEMBER, 1887.		TOTAL RECEIPTS FROM 1ST APRIL 1886 TO 1ST JANUARY, 1887.		TOTAL RECEIPTS FROM 1ST APRIL TO 31ST DECEMBER, 1887.		Total Increase in 1887-88.	Total Decrease in 1887-88.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
Jan., 1888	<i>Lines worked by Gu- aranteed Companies.</i>	686	(h) 1,27,005	185	693	1,56,632	226	(i) 48,70,731	183	48,16,395	178	...	54,336
ditto	Oudh and Rohilkhand	861	(h) 1,60,900	187	831	1,63,127	196	(i) 60,46,263	179	61,32,512	188	86,249	...
ditto	Madras	654	(h) 1,01,617	155	654	1,35,678	207	(i) 38,23,602	148	38,68,024	151	44,422	...
ditto	South Indian	1,504	(h) 9,92,740	660	1,504	7,68,523	511	(i) 2,87,16,339	485	2,87,65,160	488	48,821	...
ditto	Great Indian Peninsula												
ditto	Bombay, Baroda and Central India	461	3,48,629	756	461	2,31,000	501	1,01,83,983	560	88,39,468	488	...	13,44,515
	TOTAL	4,166	17,30,891	415	4,143	14,54,960	351	5,36,40,918	327	5,24,21,559	322	...	12,19,359
Jan., 1888	<i>State Lines worked by Companies.</i>	1,515	(h) 7,62,435	503	1,514	10,40,306	687	(i) 3,42,78,918	580	3,34,37,683	565	...	8,41,235
ditto	East Indian	57	(h) 4,843	85	57	8,858	155	(i) 4,02,599	180	3,77,827	109	...	24,772
ditto	Patna-Gya	12	(h) 649	54	12	1,038	87	(i) 35,140	75	35,391	76	251	...
ditto	Dildarnagar-Ghazipur	75	(h) 7,566	101	75	10,075	135	(i) 2,84,794	98	3,34,403	115	49,609	...
ditto	Sindia	1,664	3,63,026	218	1,664	4,16,000	250	1,36,49,009	208	1,18,48,410	181	...	18,00,659
ditto	Rajputana-Malwa (a)	149	(h) 28,882	194	149	37,114	249	(i) 8,78,353	150	8,97,249	153	18,896	...
ditto	Bengal-Nagpur	477	(h) 39,022	82	477	59,745	70	(i) 13,20,956	96	23,33,279	79	10,02,323	...
ditto	Southern Mahratta (b)	36	(h) 1,597	44	36	2,379	66	(i) 7,336	48	64,431	46	...	2,905
ditto	Bareilly-Pilibhit	42	(h) 3,177	76	42	5,159	123	(i) 92,336	56	1,24,641	76	32,305	...
ditto	Indian Midland	...	...	...	105	4,797	46	...	...	1,48,792	44	1,48,792	...
ditto	Lucknow-Sitapur	...	...	...	83	2,999	36	...	...	(e) 41,570	32	41,570	...
ditto	Sihramau	...	...	...	...	...	...	...	...	...	...	...	...
ditto	Cuddapah-Nellore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	4,027	12,11,197	301	4,587	15,88,470	346	5,10,09,501	332	4,96,93,676	285	...	13,15,825
Jan., 1888	<i>State Lines worked by Government.</i>	606	(h) 1,59,906	264	645	2,41,434	374	(i) 63,05,070	267	72,86,789	290	9,81,719	...
ditto	Eastern Bengal (c)	27	(h) 1,420	52	27	1,534	56	(i) 62,512	59	68,217	64	5,705	...
ditto	Nalhati	246	(h) 25,968	106	259	31,390	121	(i) 11,68,739	122	12,06,620	133	1,27,881	...
ditto	Tirhoot	45	(h) 14,459	321	45	15,748	350	(i) 5,00,945	282	4,98,951	282	...	1,994
ditto	Wardha-Coal	327	(h) 52,798	161	327	57,283	175	(i) 17,24,354	135	21,23,913	107	3,99,559	...
ditto	Burma	...	...	...	...	(k)	...	(i) 1,110	6	(m) 9,566	33	8,456	...
Dec., 1887	Cherra-Companyganj	...	...	...	...	4,50,000	185	(i) 1,81,94,309	246	1,58,67,566	160	...	23,26,743
Jan., 1888	North-Western (d)	1,885	(h) 4,30,133	228	2,433	555	20	(i) 31,365	31	40,694	41	9,329	...
ditto	Jorhat	37	(h) 3,803	103	37	1,939	52	(g) 11,848	37	56,607	39	44,759	...
ditto	Bilaspur-Etawa (Katni- Umaria Section)	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	3,201	6,88,892	215	3,801	7,99,883	210	2,80,00,252	224	2,72,48,923	183	...	7,51,329
	AND TOTAL (GUARANTEED AND STATE)	11,394	36,30,980	319	12,531	38,43,313	307	13,26,50,671	300	12,93,64,158	266	...	32,86,513
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,60,92,342	149	6,63,25,004	136	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,65,58,329	151	6,30,39,154	130	...	35,19,175
Jan., 1888	<i>Assisted Companies.</i>	125	(h) 11,154	89	125	14,768	118	(i) 4,28,990	88	4,05,127	102	66,137	...
ditto	Bengal Central	67	(h) 3,090	46	67	11,450	171	(i) 2,35,156	90	2,47,254	95	12,098	...
ditto	Rohilkhand-Kumaun	78	(h) 6,502	83	78	6,428	82	(i) 2,56,412	83	3,12,369	102	55,957	...
ditto	Dibru-Sadiya	...	...	...	...	...	...	...	...	...	...	...	...
ditto	Bengal and North- Western	376	(j) 64,751	172	376	58,530	156	(i) 14,38,140	119	15,07,166	102	69,026	...
ditto	Tarakessur	22	(h) 2,827	127	22	4,574	206	(i) 1,76,702	204	1,93,376	223	16,674	...
	TOTAL	668	88,324	132	668	95,750	143	25,35,400	107	27,55,292	105	2,19,892	...
Jan., 1888	<i>Native States.</i>	193	(h) 12,053	62	193	21,081	109	(i) 7,35,433	97	7,30,020	96	...	5,404
ditto	Bhavnagar-Gondal	64	4,485	70	124	7,100	57	1,53,784	61	2,55,787	53	1,02,003	...
ditto	His Highness the Nizam's	208	(j) 46,685	224	208	30,333	146	(i) 10,97,274	134	11,55,736	141	58,462	...
Dec., 1887	Mysore	140	(h) 6,952	50	140	9,812	70	(i) 3,60,363	66	3,83,449	70	23,086	...
Jan., 1888	H. H. the Gaekwar's	59	3,534	60	59	3,430	58	1,17,074	50	1,15,881	50	...	1,193
ditto	Morvi	51	(h) 1,561	31	68	3,095	46	(i) 33,303	30	1,05,529	40	72,166	...
ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	700	33	...	...	27,315	33	27,315	...
	TOTAL	715	75,270	105	813	75,551	93	24,97,291	92	27,73,726	87	2,76,435	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Bellary-Kistna State Railway.
(c) Includes the Northern Bengal, Dacca, Kinnis-Dharila and Assam-
Behar State Railways.
(d) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(e) Total receipts from 15th September to 31st December, 1887.
(f) Total receipts from 16th June to 31st December, 1886.

(g) Total receipts from 2nd November to 31st December, 1886.
(h) Receipts for last 6 days of 1886.
(i) Total receipts from 1st April to 31st December, 1886.
(j) Receipts from last 13 days of 1886.
(k) Return not received.
(l) Total receipts from 16th June to 25th December 1886.
(m) Total receipts from 1st April to 24th December 1887.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the Week ending 25th Jan. 1888.

The weather of the past week has been very much more unsettled than that of several weeks past, and fairly heavy rain has fallen over nearly the whole of Northern and Central India.

On the 19th the distribution of pressure and the general circulation of the winds were fairly normal, a large area of high pressure, with its apex over the western desert, stretching from North-Western India across the central parts of the country south-eastward as far as Orissa. On the northern side of this high-pressure area the wind was north-westerly and westerly, on its southern side north-easterly and easterly; the weather was fine and dry except at Purneah and Sibsagar. On the 20th a rapid barometric fall was reported from Quetta and the Indus Valley, the wind had shifted to west and south-west in Lower Sind and to south-east at Jacobabad, Ajmere and Indore. Hence a depression appeared to be advancing on our western frontier from Baluchistan. At the same time the high-pressure area had retreated eastward and lay over the Central Provinces and Western Bengal. There was, however, as yet no rain beyond a few drops at Sibsagar. On the 21st a rapid barometric rise had taken place in the north-west of the Punjab, and the barometer had almost ceased to fall in Baluchistan and the Indus Valley. A large diffused depression existed over Sind, Guzerat, Central India and the Berars, and a south-easterly current of air was appearing over Central and a large part of Northern India. This current had occasioned slight rain at Multan, Peshawar and Rawalpindi and slight snow at Murree. On the following day, the 22nd, the depression had become much more distinctly marked, and had its centre over Rajputana. It occasioned a very well defined cyclonic circulation of the winds over a large part of India. Rain had extended to nearly all parts of the Punjab as well as to Sutna, Mt. Abu and Jhansi, and snow was falling at Murree and Simla. By the morning of the 23rd the depression which was rapidly filling up had reached Seoni. Its passage eastward had been accompanied by the extension eastward of the rainfall area, and rain was reported from the greater part of Bengal, from the N.-W. Provinces, the Punjab and several central stations. Snow had fallen over the whole of the North-West Himalaya. On the 24th the depression, which had still further filled up, lay between Raipur and Gopalpore, the barometer had risen over North-Western and Central India, and the weather, except in Bengal, had improved, while the wind directions had become fairly normal again over a large part of the country. At Quetta, however, the barometer had again fallen briskly, the wind shifted to S. S. W., and snow recommenced. On the 25th the barometer was again falling quickly over North-Western India and moderately over most other parts of the country. A fresh depression had appeared near Deesa and a south-easterly current of air was again being developed over Northern India. The sky was overcast over North-Western and part of Central India, and rain had fallen over the Indus Valley, the Punjab and at Roorkee. Snow was falling over the North-West Himalaya from Mussoorie to Murree.

Pressure.—The mean pressure of the week, compared with the normal average of the month, shows a slight excess in Burma, Bengal, the North-Western Provinces, Central India and the Peninsula, and a deficiency elsewhere. The defect was greatest at the hill stations in North-Western India, but was also large at Jacobabad. The excess was greatest in the Peninsula.

Temperature.—The mean temperature has been below the monthly average except in Burma, Ceylon and some places in the Peninsula. The defect was very large on the hills, but was considerable over the whole of North-Western and part of Central India.

Rain—Has fallen in all the provinces except Burma, Bombay and Malabar, though in Ceylon, the Central Provinces and Madras the week's fall was insignificant. Sialkote, Mussoorie and Simla received the largest amount of precipitation, but all over the Punjab and the hills the falls were fairly heavy.

The result of the week's rainfall has been to considerably reduce the deficiency previously existing over Northern India, and indeed at a few places in Western Bengal, the North-Western Provinces and the Punjab the total rainfall since the beginning of November is now in excess of the average.

The concluding table gives the rainfall of the week according to the different provinces.

DIVISIONS.	Number of stations.	Total rainfall.
Burma . . . . .	...	...
Bengal and Assam	10	3'44
North-Western Provinces and Oudh	8	3'24
Punjab	9	6'73
Hill Stations	6	9'01
Ceylon	1	0'02
Malabar Coast . . . . .	...	...
Bombay . . . . .	...	...
Berar and Central Provinces	1	0'05
Guzerat and Central India	3	1'38
Sind—Rajputana	4	0'75
Madras	1	0'01

W. L. DALLAS,

for Meteorological Reporter to the Govt. of India.

Simla, 27th January 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—For week ending 28th January 1888.—No rain except a small quantity in Ganjam and Tinnevely. Rainfall to date generally sufficient except in parts of Madura where wet crops in four taluks are withering from deficient supply of water in tanks. Agricultural operations progressing as usual. Crops good, but slightly damaged here and there by rain, disease or insects. Pasture generally sufficient but scanty in Malabar and parts of Madura and Anantapur and decreasing in Vizagapatam. No material fluctuations in prices. General prospects favourable.

Bombay.—For week ending 1st February 1888.—Rain in parts of Sind, Ahmedabad, Kaira, Baroda and Kathiawar. Standing crops in parts of Shikarpur benefited by it; standing crops in parts of Satara and Baroda and cotton and wheat in Ahmedabad injured by rain or cloudy weather. *Jowari* in parts of Poona, wheat in parts of Porbandar, wheat and gram in parts of Belgaum and wheat and exotic cotton in parts of Dharwar suffering from blight. Harvesting of early crops in progress in parts of Hyderabad, Khandesh, Sholapur and Dharwar, and of late crops in parts of Poona, Ahmednagar, Sholapur, Bijapur and Kathiawar. Cotton-picking continues in parts of Ahmedabad, Broach, Surat and Kathiawar. Standing crops fair in Surat, Belgaum, Dharwar and Colaba, middling in Thana and Bijapur, good in other districts. Probable outturn of late crops from 10 to 14 annas in Ahmednagar. Agricultural stock good except in a few taluks of Hyderabad and in parts of Nasik.

Bengal.—*For week ending 31st January 1888.*—General rain fell during the week, and the weather was much colder than in the previous week. The winter rice has been harvested, the outturn being on the whole somewhat deficient. Rain has benefited the *rabi* and poppy crops which promise well, and has also facilitated ploughing for early rice, jute and indigo. Spring rice is doing well. Sugarcane is being pressed and is yielding a good outturn. Mustard and other early *rabi* crops have begun to be gathered. Mustard is an indifferent crop in Hazaribagh and Manbhoom.

N.-W. Provinces and Oudh.—*For week ending 1st February 1888.*—There has been general and good rain and the prospects of the *rabi* crops are everywhere satisfactory. The poppy crop is flourishing. Markets are amply supplied but prices remain high. The condition of cattle is good.

Punjab.—*For week ending 1st February 1888.*—Rain has fallen throughout the province. Prices are generally stationary though rising in a few districts. *Rabi* sowings completed; barley sowings commenced in the Sialkot district. *Rabi* prospects have improved by the recent fall of rain, but more rain is wanted in some districts. No damage done to crops. Stock cattle are generally healthy except at Shahpur. Fodder is scarce in most districts. Poppy sowings completed.

Central Provinces.—*For week ending 1st February 1888.*—Slight rain has fallen in places and hail in eastern districts which is reported to have caused some damage to crops in Raipur and Bilaspur. Linseed injured in Seoni, Hoshangabad and Raipur and gram and pulses in Saugor and Hoshangabad. Prospects otherwise favourable. Cattle in fair condition.

Burma.—*For week ending 28th January 1888.*—Wet season crops reaped in all districts of the Province except in Kyaukphyu. Ploughing and planting of dry weather crops progressing. Condition of agricultural stock good except in Bassein and Thayetmyo. Estimates of probable outturn of harvest remain unchanged since last report. Price of paddy has risen slightly in the Thayetmyo, Shwebo, Myingyan and Minbu districts and has fallen slightly in the Chindwin district. Slight rain has fallen in the Akyab, Prome and Amherst districts of Lower Burma and in the Bhamo, Myadaung, Shwebo, Chindwin, Myingyan, Minbu and Meiktila districts of Upper Burma.

Assam.—*For week ending 1st February 1888.*—Weather cold and windy. Slight rain fell in most districts doing good to tea seedlings and other crops. Harvesting of cold weather crops almost over. Land is being prepared for summer crops and potatoes are being sown in Hill districts.

Mysore and Coorg.—*For week ending 1st February 1888.*—No rain in Mysore during the week. Sugarcane is being milled and arecanut gathered in parts. Stock cattle in good condition.

No rain in Coorg during the week. Harvesting of rice completed in parts. Threshing has commenced. Prospects good. Prices stationary.

Berar and Hyderabad.—*For week ending 1st February 1888.*—No rain in Berar during the week. Rainfall up to date quite sufficient. Threshing of *jowari*, *tur* and *mung*, and picking of cotton completed in some parts of the province. *Rabi* crops generally promising. Condition of cattle good. Fodder getting scarce in some taluks. No marked changes in the prices of food grains.

Agricultural prospects in Hyderabad continue good. No rain.

Central India.—*For week ending 1st February 1888.*—Slight rain in Gwalior, Goona and Neemuch. Fall of rain in Central India reported sufficient. Agricultural operations completed except in Bhopal, Bundelkhand, and Western Malwa. Standing crops and outturn of harvest generally good, but below average in Western Malwa and Goona. Slight damage to crops in Sirsa by hailstorm.

Agricultural stock everywhere good. Pasturage and fodder good. Prices of food grains rising or high. Opium fairly good.

Rajputana.—*For week ending 1st February 1888.*—Rainfall good for season throughout Rajputana; agricultural operations satisfactory. Standing crops generally good. Harvests good on the whole. Agricultural stock generally good. Pasturage or fodder fairly sufficient. Prices still high in some places. Opium damaged in places.

E. C. BUCK,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 6. } CALCUTTA, SATURDAY, FEBRUARY 11, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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Nothing for Publication.

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SUPPLEMENT No. 6.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 10th February, 1888.

No. 257.—The following list shows the names of the candidates selected, and the marks obtained by them in each subject, at the recent examination for clerkships in the Upper Division of the Secretariat Offices of the Government of India and the Departments directly attached thereto:—

UPPER DIVISION.

Secretariat Clerkships, Government of India.

No.	NAMES IN ORDER OF MERIT.	500 MARKS.	500 MARKS.	500 MARKS.	500 MARKS.	TOTAL.	Office in which candidate prefers to serve.
		Arithmetic and elementary mathematics.	History (English and Indian) and Geography.	English Composition.	Precis writing and letter drafting.		
1	Lakshmi Narayan Burman .	405	400	380	382	1,567	Home or Financial Department.
2	Mr. J. C. Smyth	380	480	360	381	1,591	Not stated.
3	Sris Chunder Lahiri .	365	245	380	392	1,382	Financial Department.

JUDICIAL.

The 4th February, 1888.

No. 210.—The services of Captain G. H. Watson, 38th Bengal Infantry, are placed at the disposal of the Government of the Punjab for employment as an Officiating Cantonment Magistrate.

The 9th February, 1888.

No. 248.—The Honorable H. T. Prinsep, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough from the 30th March to the 9th September, 1888, both days inclusive.

PATENTS.

The 8th February, 1888.

No. 218.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 100 of 1887.—The Lartigue Railway Construction Company, Limited, of No. 10, Drapers Gardens, in

the City of London, England, for improvements in single-rail elevated railways and vehicles therefor.

No. 101 of 1887.—~~The Larkine~~ Railway Construction Company, Limited, of No. 10, Drapers Gardens, in the City of London, England, for improvements in locomotives for single-rail elevated railways.

No. 182 of 1887.—Charles Arthur Turton, Tea Planter, of the Lukwah Tea Company, Limited, Upper Assam, for improved methods and appliances for withering tea leaf.

No. 5 of 1888.—Alexander McCulloch, 6, Panmure Street, Dundee, Civil Engineer, Alexander Carrie, Baldragon, near Dundee, Spinning Overseer, and David Oglive, of West March, Monifieth, near Dundee, Mechanic, all in the county of Forfar, Scotland, for improvements in machinery for spinning or twisting fibrous materials.

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—SURVEYS.

Calcutta, the 10th February, 1888.

No. 79—26-3 S.—The services of Colonel R. G. Woodthorpe, C.B., R.E., Officiating Deputy Superintendent of the 3rd grade in the Survey of India Department, are placed at the disposal of the Foreign Department, with effect from the 10th instant.

E. C. BUCK,

Secretary to the Government of India.

THE MOST EMINENT ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 10th February, 1888.

No. 161. E.—An Investiture of the Most Eminent Order of the Indian Empire was held in Calcutta on Saturday, the 4th February, 1888, at Government House, for the purpose of investing, in obedience to the Command of Her Majesty the Queen, Empress of India, and Sovereign of the aforesaid order, His Excellency the Right Hon'ble ROBERT BOURKE, BARON CONNEMARA, Governor of the Presidency of Fort St. George, with the Insignia of the First Class; the Hon'ble RANA SHANKAR BAKHSH SINGH BAHADUR, C.I.E., of Thalrai, the Hon'ble MAHARAJA PASUPATI ANANDA GAJAPATI RAZ of Vizianagram, SURGEON-GENERAL BENJAMIN SIMPSON, M.D., ALBERT JAMES LEPOC CAPPEL, ESQ., NAWAB ALI KADAR SAYAD HASAN ALI BAHADUR of Murshidabad, MAHARAJA LACHMESSAR SINGH BAHADUR of Darbhanga, BAPU SAHIB AVAR of Gwalior, DONALD MACKENZIE WALLACE, ESQ., and the Hon'ble ALFRED WOODLEY CROFT, C.I.E., M.A., with the Insignia of the Second Class; and of decorating SAIYID AMIR ALI, CAPTAIN CHARLES WEMYSS MUIR, Bengal Staff Corps, FREDERICK THOMAS GRANVILLE WALTON, ESQ., KAZI SAIYID AHMAD, KHAN BAHADUR, and the Hon'ble SAIYID AMIR HUSAIN with the Badge of the Third Class of the Order.

The following Members of the Order, who were summoned, attended the Investiture.

The Hon'ble GREGORY CHARLES PAUL, C.I.E.

The Reverend Father EUGENE LAFONT, S.J., C.I.E.

STEPHEN PAGET WALTER VYVYAN LUKE, ESQ., C.I.E.

The Hon'ble MIR HUMAYUN JAH BAHADUR.

The Hon'ble SIR STEUART COLVIN BAYLEY, K.C.S.I., C.I.E.

MAHAMAHOPADHYAYA MAHESH CHANDRA NYAYARATNA, C.I.E.

JOHN LAMBERT, ESQ., C.I.E.

LIEUTENANT-COLONEL JOHN ROBERTSON, C.I.E.

The Hon'ble SIR CHARLES UMPHERSTON AITCHISON, K.C.S.I., C.I.E.

The Hon'ble RANA SHANKAR BAKHSH SINGH BAHADUR, C.I.E.

The Hon'ble DR. MAHENDRA LAL SARKAR, C.I.E.

NAWAB ABDUL LATIF BAHADUR, C.I.E.

LIEUTENANT-COLONEL DAVID WILKINSON CAMPBELL, C.I.E.

The Hon'ble ALFRED WOODLEY CROFT, C.I.E.

RAI KANHAI LAL DE BAHADUR, C.I.E.

RAJA DURGA CHARAN LAHA, C.I.E.

LIEUTENANT-COLONEL LEWIS CONWAY-GORDON, C.I.E.

DEMETRIUS PANIOTY, ESQ., C.I.E.

BABU SARAT CHANDRA DAS, C.I.E.

COLONEL AUGUSTUS LEMESSURIER, C.I.E.

The Hon'ble LIEUTENANT-GENERAL GEORGE T. CHESNEY, C.B., C.S.I., C.I.E.

The Hon'ble COLMAN PATRICK LOUIS MACAULAY, C.I.E.

The seats of Members of the Order were placed on either side of the Dais, right and left, in alternate order according to seniority.

Preliminary Ceremonies.

There being no Knights Grand Commanders or Knights Commanders present, the Companions of the Order met in the Assembling Tent. A procession was formed of the Members of the Order according to ancient custom, the Junior preceding the Senior Members. As the procession entered the Darbar Tent, a Royal Salute of 31 guns was fired. All present rose and remained standing till the GRAND MASTER took his seat.

The following was the order of the procession :—

The Under-Secretary in the Foreign Department.

The Secretary of the Order.

Companions of the Order of the Indian Empire.

Aide-de-Camp to the Viceroy.

Military Secretary to the Viceroy.

Aide-de-Camp to the Viceroy.

Private Secretary to the Viceroy.

His Excellency the Grand Master, G.M.I.E.

Pages and Attendants of His Excellency the GRAND MASTER.

On reaching their seats the Members of the Order filed off, right and left, and made their reverence to the GRAND MASTER as His Excellency passed. The Band played the National Anthem.

The Secretary then reported that the business was the investiture under the Sovereign's Grants of His Excellency the Right Hon'ble ROBERT BOURKE, BARON CONNEMARA, as a Knight Grand Commandar; of the Hon'ble RANA SHANKAR BAKSH SINGH BAHADUR, Companion of the Most Eminent Order of the Indian Empire, the Hon'ble MAHARAJA PASUPATI ANANDA GAJAPATI RAZ of Vizianagram, SURGEON-GENERAL BENJAMIN SIMPSON, ALBERT JAMES LEPOC CAPPEL, ESQ., NAWAB ALI KADAR SAYAD HASAN ALI BAHADUR of Murshidabad, MAHARAJA LACHMESSAR SINGH BAHADUR of Darbangha, BAPU SAHIB AVAR of Gwalior, DONALD MACKENZIE WALLACE, ESQ., and the Hon'ble ALFRED WOODLEY CROFT, Companion of the Most Eminent Order of the Indian Empire, as Knights Commanders; and the decoration of SAIYID AMIR ALI, CAPTAIN CHARLES WEMYSS MUIR, FREDERICK THOMAS GRANVILLE WALTON, ESQ., KAZI SAIYID AHMAD, KHAN BAHADUR, and the Hon'ble SAIYID AMIR HUSAIN as Companions of the Order.

Investiture of the Knight Grand Commander of the Order.

The Secretary then delivered to His Excellency the GRAND MASTER the Sovereign's Grant of the dignity of Knight-Grand Commander.

The Secretary of the Order with the Under-Secretary in the Foreign Department and two Companions (in place of two junior Knights Commanders) then withdrew in order to conduct the Right Hon'ble the BARON CONNEMARA from the Assembling Tent into the presence of the GRAND MASTER.

A procession was formed in the Assembling Tent of—

The Under-Secretary in the Foreign Department, bearing the Insignia of the Order.

The Secretary of the Order.

The two Companions.

His Excellency the Right Hon'ble ROBERT BOURKE, BARON CONNEMARA.

Pages and personal Staff of the Right Hon'ble the BARON CONNEMARA.

The Guard of Honor presented arms as the Right Hon'ble the BARON CONNEMARA passed. All Members of the Order rose and remained standing until the proclamation hereinafter mentioned was made.

The Right Hon'ble the BARON CONNEMARA with the two Companions advanced to within a few paces from the Dais, and the Under-Secretary in the Foreign Department placed the Insignia on the table.

The GRAND MASTER then conferred on the Right Hon'ble the BARON CONNEMARA, the Title, Degree and Honor of a Knight Bachelor of the United Kingdom of Great Britain and Ireland.

The Secretary, having received from the GRAND MASTER and read the Sovereign's Grant in favour of the Right Hon'ble the BARON CONNEMARA, conducted him to the table, and the Junior of the two Companions, receiving the Riband and Badge from the Secretary, decorated the Right Hon'ble the BARON CONNEMARA therewith, and the Senior Companion, receiving the Star of the Order from the Secretary, attached it in its proper place.

The two Companions next robed the Right Hon'ble the BARON CONNEMARA with the Mantle of the Order.

This done, the Right Hon'ble the BARON CONNEMARA was conducted by the Secretary to the front of the Dais, and made his reverence to the GRAND MASTER.

Meanwhile the two Companions withdrew to their places and remained standing.

The Under-Secretary took from the table the Collar of the Knight Grand Commander, and, with due reverence, delivered it to the GRAND MASTER.

The GRAND MASTER, remaining seated, then invested the Right Hon'ble the BARON CONNEMARA with the Collar, and addressed to him the following admonition :—

"In the name of the Queen and Empress of India and by Her Majesty's Command, I hereby invest You with the Honourable Insignia of the Order of the Indian Empire, of which Most Eminent Order Her Majesty has been graciously pleased to appoint You to be a Knight Grand Commander."

A salute of 17 guns was then fired.

When the admonition had been given, the newly invested Knight Grand Commander made his reverence to the GRAND MASTER, and was conducted by the Secretary to the seat appointed for him in front of which he remained standing. The Guard of Honor presented arms, and the Secretary of the Order proclaimed the full titles of the Right Hon'ble the BARON CONNEMARA, that is to say :—

His Excellency the Right Hon'ble Sir ROBERT BOURKE, BARON CONNEMARA, Knight Grand Commander of the Most Eminent Order of the Indian Empire and a Member of Her Majesty's Most Honorable Privy Council.

The proclamation being ended, all resumed their seats.

Investiture of Knights Commanders of the Order.

The investiture of the Knight Grand Commander having been finished, the Under-Secretary in the Foreign Department and two Companions conducted the Hon'ble RANA SHANKAR BAKHSH SINGH BAHADUR, Companion of the Order of the Indian Empire, from his seat to the Dais, where he made his reverence, after which he was conducted by the Secretary to the table.

Members of the Third Class of the Order present rose from their seats.

The two Companions, by desire of the GRAND MASTER, on receiving the Star of the Order from the Secretary, attached it in the proper place. This done, the Hon'ble RANA SHANKAR BAKHSH SINGH BAHADUR was conducted by the Secretary to the front of the Dais, and made his reverence to the Grand Master.

Meanwhile the two Companions withdrew to their places and remained standing.

The Under-Secretary then, with due reverence, delivered the Riband and Badge of the Order to the GRAND MASTER.

The GRAND MASTER next invested the Hon'ble RANA SHANKAR BAKHSH SINGH BAHADUR with the Riband and Badge, addressing him as follows:—

“In the name of the Queen and Empress of India and by Her Majesty's Command, I hereby invest You with the Honorable Insignia of the Order of the Indian Empire, of which Most Eminent Order Her Majesty has been graciously pleased to appoint You to be a Knight Commander.”

The newly-invested Knight then made his reverence to the GRAND MASTER, and was led by the Secretary to the seat appointed for him. Those standing resumed their seats.

Similar ceremonies were observed on the investiture as Knights Commanders of the Hon'ble MAHARAJA PASUPATI ANANDA GAJAPATI RAZ of Vizianagram, SURGEON-GENERAL BENJAMIN SIMPSON, ALBERT JAMES LEPPON CAPPEL, ESQ., NAWAB ALI KADAR SAYAD HASAN ALI BAHADUR of Murshidabad, MAHARAJA LACHMESSAR SINGH BAHADUR of Darbhanga, BAPU SAHIB AVAR of Gwalior, DONALD MACKENZIE WALLACE, ESQ., and the Hon'ble ALFRED WOODLEY CROFT.

On Surgeon-General BENJAMIN SIMPSON, ALBERT JAMES LEPPON CAPPEL, ESQ., DONALD MACKENZIE WALLACE, ESQ., and the Hon'ble ALFRED WOODLEY CROFT being first led up to the Dais and making their reverence to the Grand Master, and before they were invested with the Insignia of the Order, the Grand Master conferred upon them respectively the Title, Degree and Honor of a Knight Bachelor of the United Kingdom of Great Britain and Ireland.

Decoration of Companions of the Order.

The investiture of the Knights Commanders having been finished, the Secretary in the Foreign Department with due reverence presented to the GRAND MASTER a Badge of the Third Class of the Order.

The Under-Secretary in the Foreign Department then conducted Saiyid AMIR ALI to the front of the Dais, where he made his reverence to the GRAND MASTER.

The GRAND MASTER then handed the Badge of the Third Class of the Order for SAIYID AMIR ALI to the Secretary, who attached it in its proper place. Thereafter SAIYID AMIR ALI made his reverence to the GRAND MASTER, and was conducted by the Under-Secretary to the seat appointed for him.

Similar ceremonies were observed in conferring the Badges of the Third Class on CAPTAIN CHARLES WEMYSS MUIR, FREDERICK THOMAS GRANVILLE WALTON, ESQ., KAZI SAIYID AHMAD, KHAN BAHADUR, and the Hon'ble SAIYID AMIR HUSAIN.

The Secretary then represented that there was no further business.

A procession of the Knight Grand Commander, Knights Commanders and Companions of the Order of the Indian Empire was thereupon formed and left the Darbar Tent and returned to the Assembling Tent in the reverse order to that in which it entered, a Grand March being performed and the Guard of Honor presenting arms.

Full dress was worn by all Officers on this occasion, and evening dress by Gentlemen who were not entitled to wear uniform.

By Command of His Excellency the GRAND MASTER,

W. J. CUNINGHAM,
for *Secretary to the Most Eminent Order of the
Indian Empire.*

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 4th February, 1888.

No. 218-G.—Surgeon W. W. Webb, M.B., I.M.D., Medical Officer of the Meywar Bheel Corps, is appointed to officiate as Civil Surgeon of Bikanir, with effect from the date of assuming charge, *vice* Assistant Surgeon Sahib Ditta, whose services are replaced at the disposal of the Government of the Punjab.

The 6th February, 1888.

No. 224-G.—The following regimental order, No. 8, dated the 31st October, 1887, issued by the Commandant of the Erinpura Irregular Force, is confirmed:—

Lieutenant R. A. Cole, Adjutant, is appointed to officiate as 2nd-in-Command, in addition to his own duties, from this date, subject to confirmation, and pending the arrival of Captain G. A. Collins.

The 8th February, 1888.

No. 233-G.—Major E. L. Durand, C.B., Political Agent of the 2nd class, and Officiating Political Agent of the 1st class, is appointed to officiate as a Resident of the 2nd class, and as Resident in Nipal, with effect from the date of assuming charge, during the absence on privilege leave of Mr. C. E. R. Girdlestone, C.S., or until further orders.

This cancels Foreign Department Notification, No. 101-G., dated the 19th January, 1888.

The 9th February, 1888.

No. 239-G.—The Governor-General in Council is pleased to recognize the appointment of Mr. F. Masotti as in temporary charge of the Belgium Consulate-General at Bombay during the absence of Mr. Pety de Thozee.

No. 244-G.—With reference to Foreign Department Notification No. 963-G., dated the 27th May, 1887, Mr. L. Biedermann, Consul for the Austro-Hungarian Empire at Rangoon, resumed charge of his office on the 9th January, 1888.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 8th February, 1888.

No. 680.—Mr. J. F. Finlay having been appointed to officiate as Accountant General and Deputy Commissioner of Paper Currency, North-Western Provinces and Oudh, received charge of the said appointments from Mr. H. G. H. Cowie, on the afternoon of the 21st December, 1887.

Mr. H. G. H. Cowie, Deputy Accountant General, North-Western Provinces and Oudh, officiated as Accountant General and Deputy Commissioner of Paper Currency, North-Western Provinces and Oudh, from the 7th to the 21st December, 1887.

The 10th February, 1888.

No. 801.—Mr. E. S. Byrne, Deputy Auditor General, having returned from furlough, resumed charge of his duties on the forenoon of the 3rd February, 1888.

No. 809.—Mr. A. S. Mills having been appointed Probationer in class VII of the Enrolled List of the Financial Department, and having been attached to the office of the Comptroller and Auditor-General, joined his appointment on the forenoon of the 6th February, 1888.

No. 810.—Mr. S. Jacob having, on return from privilege leave, been placed on special duty in the Department of Finance and Commerce, assumed charge thereof on the forenoon of the 9th February, 1888.

No. 811.—Mr. R. G. Thomson, B.C.S., having been appointed Postmaster-General, Punjab, received charge of that appointment from Colonel W. Moore Lane, on the afternoon of the 31st January, 1888.

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 8th February, 1888.

No. 676.—In supersession of Notification by the Government of India in the Department of

Finance and Commerce, No. 434, dated the 27th April, 1886, and in exercise of the powers conferred by Section 6 of Act II of 1886, the Governor-General in Council is pleased to exempt from liability to the tax payable under the said Act the income of universities or other associations or bodies existing solely for educational purposes, and of local authorities as defined in Section (3), Clause 1 of the Act.

2. Nothing in this Notification shall extend to interest payable on a Government security in respect of any period (the period running to date of payment of interest from last date of payment thereof) during which a transfer of the security has been effected.

SEPARATE REVENUE.

SALT.

The 11th February, 1888.

No. 769.—In exercise of the power conferred by the last paragraph of section 1 of the Indian Salt Act, 1882, the Governor General in Council is pleased to extend to the districts of the Orissa Division, on and from the eleventh day of February 1888, the whole of the said Act with the exception of the following portions, namely:—

- (1) the portions thereof specified in the second paragraph of section 1;
- (2) the words "an Assistant Commissioner of Northern India Salt Revenue, and also includes" in the second clause of section 3;
- (3) the words "any officer of the Northern India Salt Department, and also includes" in the third clause of section 3;
- (4) section 5; and
- (5) section 31.

2. Under the provisions of section 28 of the Act aforesaid the Governor General in Council is pleased to make a rule that any thing to be done under that Act by the Commissioner of Northern India Salt Revenue is to be done in the districts of the Orissa Division by the Commissioner of Salt and Abkari Revenue, Madras Presidency.

No. 771.—The following Rules made by the Governor General in Council in exercise of the powers conferred by the Indian Salt Act, 1882, are published under section 29 of the said Act:—

Preliminary.

1. These rules are applicable to the districts of the Orissa Division only.

Manufacture, Storage, and Sale of Salt under License.

2. No person who is not duly licensed in the manner hereinafter provided shall manufacture salt.

3. Any person wishing to manufacture salt shall apply for a license to the Assistant Commissioner of Salt Revenue in charge of the Division in which it is desired to carry on the manufacture, who may grant or withhold it as he shall see fit.

4. Each such license shall contain the name of the person to whom it is given; shall specify the limits within which such manufacture shall be carried on, and the places where the salt so manufactured shall be stored; shall expire on such date as may be stated therein; and shall be subject to the following conditions:—

- i.—The provisions of the Act and of all Rules duly made under it shall be strictly observed by the licensee, his agents, and servants.
- ii.—None but good salt, capable in the judgment of the Assistant Commissioner of bearing the duty fixed from time to time by the Governor General in Council under section 7 of the Act, shall be manufactured. The Salt Revenue Officer in charge of any Salt Store may refuse to permit the removal of any salt stored therein which he may consider not to be so capable, pending the decision of the Assistant Commissioner. All salt adjudged by the Assistant Commissioner to be inferior shall be destroyed in his presence, or in the presence of such officer as he may depute for the purpose, in such manner as he may direct.
- iii.—On or before the first day of each month during which or any part of which—
 - (a) the manufacture of salt is in progress, or any salt remains unstored, in the licensee's Salt Works; or
 - (b) any salt manufactured by the licensee remains in store in any Salt Store, the licensee shall, if required, pay into such Government treasury or sub-treasury as the Assistant Commissioner shall appoint, such sum as the Assistant Commissioner shall prescribe on account of the cost of the guarding establishments maintained by Government at such Salt Works or Salt Store;
 provided that, when the Salt Works of two or more licensees are so situated that they can be effectively supervised by a single establishment, or that when two or more licensees store their salt in a single Salt Store, one establishment only may be employed for the guarding of such Salt Works or Salt Store, as the case may be, and that the cost of it shall be recovered from the several licensees in such proportions as the Assistant Commissioner may direct.

Provided also that if, after the expiry of the license, it shall be found that the cost (the prescribed pensionary and leave allowance contributions included) of the Government guarding establishments actually employed at the Salt Works and Salt Store during the period of the currency of the license, or the licensee's proportion of such cost, as the case may be, has not exceeded five per centum of the revenue derived by Government during such period from the levy of duty on salt manufactured in the licensee's Salt Works and issued from the Salt Store for consumption on payment of duty, the whole amount of the monthly sums paid as aforesaid shall be refunded to the licensee; and that if such cost or proportion thereof has exceeded five per centum of such revenue, in that case five per centum of such revenue shall be returned.

iv.—No alteration shall be made in the pans, wells, or other plant of the Salt Work as existing at the date of the license without written sanction from the Salt Revenue Officer in charge of the Circle.

v.—Any wilful breach of the conditions of his license by the licensee, or by his servants with his connivance and privity, or by his heirs, administrators or assigns, shall entail forfeiture or suspension of the license at the discretion of the Assistant Commissioner in addition to any penalty which may by law be imposed for such breach.

vi.—All salt remaining in any Salt Work, the license to manufacture salt at which has been cancelled or suspended, shall be stored in the appointed place within fifteen days of the date of such cancellation or suspension; and all salt manufactured in any such Salt Work, which shall be in store at such date or shall subsequently be brought into store as hereinbefore provided, shall be removed on payment of duty within six months of such date. The Assistant Commissioner may cause any salt which may not be so stored after such period of fifteen days, or which may remain in store after the expiry of such period of six months, to be stored, or to be put up to auction, and sold if the price offered be equal to the excise duty leviable thereon, as the case may be. If the Assistant Commissioner shall cause such salt to be stored, the cost of such storage, including the expenses of transport, if any, shall be recovered from the licensee. If such salt be so sold, and if the price bid be less than the excise duty leviable thereon, the Assistant Commissioner may cause the salt to be destroyed in such manner as he shall think fit.

Such licenses shall also be subject to such further conditions as the Assistant Commissioner may from time to time prescribe for the protection of the Government revenue.

5. The licensee shall commence and close manufacture within such dates as may be prescribed by the Assistant Commissioner, and shall at the commencement of each manufacturing season, intimate in writing to the officer in charge of the Circle the number and extent of the pans which he intends to work in that season.

6. The licensee shall fence in the place of manufacture and the drying-grounds, and shall keep the fences in a proper state of repair to the satisfaction of the Assistant Commissioner, and shall refrain from injuring the same by entering or leaving the works by other than the authorised pathways. Permission will not be granted to commence manufacture in any year unless and until this condition is complied with.

7. All salt scraped shall be removed to the drying-ground before sunset of the same day. The officer in charge of the Works may order all salt not so removed to be destroyed in such manner as he shall deem fit.

8. Salt removed to the drying-ground shall be kept there only in such places as may be directed by the officer in charge of the Works.

9. Unless in the case of floods, or from other unavoidable necessity, salt shall be moved from the drying-grounds only to the Salt Store, and to the Salt Store only for the purpose of storage after permission to store has been obtained, at such times and in such quantities as may be ordered by the officer in charge of the Works.

10. In all cases in which he may consider it necessary for the protection of the revenue, the Assistant Commissioner may direct that no salt shall be moved from the drying-grounds to the Salt Store except in sealed bags, into each of which an equal weight or quantity of salt shall be placed, and under a written pass from the Salt Revenue Officer in charge of the Works. Such pass shall specify the name of the manufacturer, the number of his license, the route by which the salt is to be transported, the number of bags, and the date on which the pass is granted. A copy of every such pass shall be forwarded by the officer granting it to the Assistant Commissioner. All salt removed under such pass shall be weighed or estimated by measurement previous to such removal by the Salt Revenue establishments. The bags shall be sewn on the inside and sealed in such manner as the Assistant Commissioner may from time to time prescribe, and shall be conveyed direct and without unnecessary delay from the Works to the Salt Store by the route prescribed in the pass, which shall be delivered for record to the officer in charge of the Salt Store, without removal of the seals or undoing the fastenings or otherwise tampering with the bags or the abstraction of their contents. All expenses connected with the weighment and bagging of the salt and with the sealing of the bags shall be paid by the licensee.

11. If the whole or any portion of a consignment of salt despatched from the Works to the Salt Store be not delivered at the Salt Store within the time mentioned in the pass, or if any bag or bags comprised in any such consignment be found, on arrival at the Salt

Store and on inspection by the officer in charge thereof, to have been tampered with by removal of the seal or seals, or in any other manner, the licensee shall, on demand in writing, pay to the Assistant Commissioner enhanced duty on the said consignment, or on the portion thereof which has not been so delivered, or on the salt contained, at the time of their despatch from the Works, in the bag or bags so tampered with, as the case may be, at such rate as the Assistant Commissioner shall direct, not being more than double the rate for the time being imposed by rule under section 7(a) of the Act on salt manufactured in the Orissa Division; and shall also, if so required, forthwith remove from the Salt Store the said consignment or portion thereof, if subsequently received at the Salt Store, or the bag or bags so tampered with, as the case may be. Any such consignment or portion thereof, if subsequently received at the Salt Store, or bag or bags appearing to have been tampered with, may be detained by the officer in charge of the Salt Store pending the orders of the Assistant Commissioner. If the owner of any such consignment, &c., as aforesaid shall refuse to pay enhanced duty as aforesaid, or if he shall fail or neglect so to pay within seven days after the receipt of demand, the Assistant Commissioner may sell the whole or any part of such consignment, if subsequently received at the Salt Store, in such manner and at such time and place as he may think fit, and may credit the proceeds to Government. Before a demand for enhanced duty is made on a licensee under this rule, the Assistant Commissioner must be satisfied that an offence under section 9 of the Act has been committed, and, where the salt exceeds five sers in weight, he must make the report required by section 13.

Provided always that no such demand for the payment of enhanced duty as aforesaid shall be made if the owner of any such consignment as aforesaid shall satisfy the Assistant Commissioner or his official superior that the failure to deliver the said consignment or any part thereof at the Salt Store within the time specified in the pass, or that the removal of the seal or seals from a bag or bags, or other appearance of tampering with a bag or bags, was due to stress of weather or to accidents occurring to the boats or vehicles used in the transport of such consignment, or to other unavoidable cause beyond his power of control.

12. If the officer in charge of the Salt Store be satisfied that salt delivered to him has been transported according to rule and to the conditions of the pass, if the salt has been removed from the Salt Works under pass, he shall permit the licensee to store the salt.

13. The salt shall be stored in such places and in such manner as the Assistant Commissioner may from time to time authorize and direct by the servants and at the expense of the licensee.

14. All salt shall be stored within forty-five days of the date on which it was made, and within thirty days of the date fixed for the closing of manufacture.

15. The Assistant Commissioner may extend the above periods of forty-five days and thirty days respectively in case storage should be unavoidably delayed by rain or by any other sufficient cause.

16. If a licensee shall fail to store his salt within the periods above prescribed, the officer in charge of the Circle shall take such steps as he may consider necessary for its storage; and the cost of such storage shall be recovered from the licensee.

17. No salt so stored shall be permitted to be removed from the Store on sale and payment of duty until the cost of such storage has been paid by, or has been recovered from, such licensee.

18. The officer in charge of the Circle may refuse to allow the storage of salt which he considers to be insufficiently dried for storage.

19. All salt shall be weighed into store under the supervision and directions of a Salt Revenue Officer of such rank as the Assistant Commissioner shall appoint. The buildings in which storage is made shall be previously approved by the Assistant Commissioner, and shall be divided into compartments in such manner as he shall direct. In each such compartment, so long as so much salt shall be available for storage, an equal weight of salt, not being less than five hundred maunds, shall be stored. No additional storage will be allowed in any compartment from the salt contained in which any removals may have been made, except after the re-weighment of the remainder of the salt and before the resumption of removals from such remainder.

20. The licensee shall keep in a proper state of repair, to the satisfaction of the Assistant Commissioner, all buildings used for the storage of his salt. If he shall fail to begin any repairs which the Assistant Commissioner may order him to make within ten days of the receipt of a written notice from the Assistant Commissioner directing him to make such repairs, or shall fail to complete any such repairs within the time specified in such notice, the Assistant Commissioner may proceed to have such repairs executed, and may recover the cost thereof from the licensee.

21. The licensee shall provide and maintain suitable and secure fastenings to the buildings in which the salt is stored, to the satisfaction of the Assistant Commissioner, for the attachment of locks to be provided by Government. The keys of all such locks will be retained by the officer in charge of the Salt Store, but the licensee will be at liberty to affix his own locks also, provided that he shall always, on the requisition of the Assistant Commissioner or of the officer in charge of the Circle or of the Salt Store, immediately remove his locks.

22. The Assistant Commissioner may, at his discretion, call on the licensee to store any sifted or refuse salt manufactured by him which may be lying unstored within the limits of the Salt Works, or, at the option of the licensee, to destroy the same. If the licensee shall fail either to store or to destroy such salt within ten days of the receipt of the order so to do, the Assistant Commissioner may cause such salt to be destroyed, and may recover the cost of such destruction from the licensee; and the Assistant Commissioner shall have authority to determine finally, and without appeal, whether any salt is sifted or refuse for the purposes of this rule.

23. Unless in the case of floods, or from other unavoidable necessity, no salt shall be removed from any Salt Store except for consumption on payment of duty under a permit.

24. Persons wishing to remove salt from a Salt Store for consumption on payment of duty, shall first pay the charges due thereon into such Government treasury or sub-treasury as may from time to time be appointed, and shall receive in return a receipt.

Fractions of quarter maunds shall be paid for as quarter maunds.

25. The receipt shall be presented with a written requisition to the Salt Revenue Officer in charge of the Salt Store, who will grant in lieu a permit for the removal of the salt, and will depute a subordinate officer to supervise its weighment and issue to the holder of the permit. If, however, the officer in charge of the Salt Store suspect the genuineness of the receipt or other fraud, he may refuse to issue the permit except under security equivalent to the full value of the salt covered by such receipt, together with the duty leviable thereon, and shall refer the case for the orders of his superior.

26. No permit will be granted for the removal of less than twenty-four maunds of salt at one time, except to complete the clearance of a compartment, or as a sample, for which latter purpose one maund of salt may be removed from each compartment on not more than three occasions.

27. Salt will only be issued on such days and at such times as the Assistant Commissioner may appoint for each Salt Store. All salt shall be removed on the day on which it is weighed out, and shall, for this purpose, be placed in bags, to be provided by the holder of the permit to the satisfaction of the officer in charge of the Salt Store, into each of which the same weight of salt shall be placed. When the weighment and bagging of the salt is completed, the bags will be retained, until check-weighed by an Inspector or Assistant Inspector, who will counter-sign the permit, and allow the removal of the salt.

28. If on check-weighment of any consignment of salt by an Inspector or Assistant Inspector as aforesaid it is found to exceed the quantity entered in the permit, the following practice shall be observed by the Inspector or Assistant Inspector :—

(a) If the excess is not more than one per cent., he shall allow the consignment to pass unquestioned.

(b) If the excess exceeds one per cent., he shall—

(1) if the officer in charge of the Circle, and if satisfied on inquiry that an offence punishable under section 9 of the Act has been committed, either detain the whole consignment and make complaint to a Magistrate and institute proceedings with a view to the confiscation of such salt, or release the consignment on payment of such penalty under section 13 of the Act as he may think proper, provided that no salt shall be released on payment of a penalty if the excess shall exceed 3 per cent., except under the orders of the Assistant Commissioner ; or

(2) if subordinate to the officer in charge of the Circle, detain the whole consignment and report the matter without delay for the orders of the officer in charge of the Circle, who shall dispose of it in the manner last hereinbefore provided.

29. All salt shall be weighed, both when stored and also when removed on payment of duty, with the scales provided by Government for the purpose, in such manner as the Assistant Commissioner may from time to time direct.

30. No storage or removals of salt will be allowed on Sundays or authorized holidays, or on days on which, in the opinion of the officer in charge of the Store, the state of the weather is such as to render storage or removals inadvisable.

31. Licensees shall furnish the labour for conveying the machines and weights to be used in the storage and removal of salt from the place where they may be to the place where they may be required to be used for storage and removals. The licensee for the storage or removal of whose salt any machines or weights are last used on any day shall supply the labour for replacing the same in the place where they are usually kept, and for cleaning the same to the satisfaction of the officer in charge.

32. Licensees shall be responsible for all damage, other than fair wear and tear, done to machines or weights in the storage or removal of their salt.

33. Nothing in these rules shall apply to the manufacture of salt by or on behalf of Government.

34. The Assistant Commissioner may prescribe all forms necessary for the administration of the Act.

Protected area, and the possession, transport, and sale of salt therein.

35. The area defined for the purpose of section 6, clause (e), round the Salt Works of Orissa shall extend to a distance of two miles from the boundary of each *panga* Salt Work on all sides. Such areas are termed "protected areas."

36. No person shall possess or transport more than one ser of salt within a protected area, unless it be—

- (i) protected by a rawánah ;
- (ii) within the boundaries of a Salt Work ;
- (iii) in transit from a Salt Work to a Salt Store ;
- (iv) in the possession of an officer of Government ;
- (v) in the possession of a person licensed under Rule 44.

37. Rawánahs for the transport of salt within protected areas will be issued by the officer in charge of the Salt Store from which the salt is removed, or by such officers as the Assistant Commissioner may appoint for the purpose.

38. Rawánahs shall be current and valid for such periods as the officer issuing them may fix as reasonable and sufficient to allow of the salt reaching its destination or passing beyond the limits of the protected area or areas concerned, as the case may be. The date on which the currency of a rawánah terminates shall be specified therein.

39. An officer issuing a rawánah may specify therein the route by which the salt shall be removed, and such rawánah shall not be valid except along the route so specified. He may also specify the hour at which the currency of a rawánah shall terminate.

40. Every rawánah shall be returned to the Inspector of the Circle in which it was issued, either by hand or by means of a registered letter within seven days of the termination of the period for which it was current.

41. Rawánahs shall always accompany the salt to which they refer, and shall be produced on demand for the inspection of any officer of the Salt or Police Department. Such officer shall be at liberty to endorse such remarks thereon as he may think fit.

42. Any officer of the Salt or Police Department may detain any consignment of salt covered by a rawánah within a protected area for the purpose of weighing the same. Such weighment shall be made by such officer as the Inspector of the Circle may generally or specially appoint for the purpose.

43. If on weighment of salt so detained it is found to exceed the quantity entered in the rawánah, the weighing officer shall proceed as prescribed in Rule 28.

44. The Assistant Commissioner may issue licenses for the possession and retail sale of salt within any protected area, subject to such conditions as he may from time to time prescribe. Such license shall only cover the possession and sale of salt within the licensee's shop, the position of which shall be clearly defined therein.

45. Every person retailing salt under such a license shall keep a register of sales written up daily, and such other accounts as the Assistant Commissioner may prescribe, and shall permit any officer of the Salt Department, of not lower grade than a Sub-Inspector, to examine such accounts on demand, and to weigh the salt in store on his premises.

46. On the arrival of a consignment of salt at the shop of any licensed vendor, he shall within twenty-four hours notify its receipt in writing to the Inspector of the Circle, specifying in such notice the number and date of the rawánah, the quantity and description of the salt covered thereby, and the store from which it was obtained.

47. Every person licensed to sell salt within a protected area under Rule 44 shall, on the first day of each month, submit to the Inspector of the Circle within which his shop is situated a statement signed by him specifying the quantity of salt received and sold by him in the previous month. Such statement shall be in such form and shall contain such particulars as the Assistant Commissioner may from time to time prescribe.

48. Clause V of Rule 4 shall apply to licenses for the retail sale of salt within protected areas.

Disposal of persons arrested.

49. Salt Revenue Officers who may make arrests shall, unless empowered under the ante-penultimate paragraph of section 20, at once send the persons arrested, with any independent witnesses whose attendance they may be able to secure, to the nearest police station, at the same time making a full report of the circumstances under which the arrest was made through the Inspector of the Circle, to the Assistant Commissioner.

Seizure, disposal, or destruction of things liable to be seized or destroyed under the Act.

50. All property seized by Salt Revenue Officers as liable to confiscation under the Act shall be sent for safe custody to the officer in charge of the Circle, or to the nearest Salt Store or police station, as most convenient.

51. When property is sent to a police station, it shall be accompanied by a written request to receive and retain it.

52. When illicitly manufactured salt is thus handed over to the police, the senior police officer present at the station shall, in the presence of the witnesses to the seizure and of the accused person, if present, after weighing and recording the weight of each, take from each distinct kind or quality of salt seized (if there be more than one such kind or quality) three samples of not less than 5 tolahs each, which he shall seal with the official seal of the police station, and, after numbering them, deliver two of them to the officer who made the seizure, recording at the same time, on the printed form of request to receive the property which will be presented to him, a note specifying the total weight of each kind seized, according to the weighments made before him, and the corresponding numbers of the samples. The remainder of the salt and the third sample shall be sealed up with the seals of the officer who made the seizure and of the police station, and shall remain in a secure place in such station till such time as a written order shall be sent by the officer in charge of the Circle either for the destruction of the articles seized, which shall be carried into effect by the officer presenting such request in the presence of some officer of the police station, and the same certified on the reverse of the order, or for the delivery of the same, or part thereof, as the case may be, to the bearer of the order for production in Court.

53. When salt is delivered at a Salt Store for safe custody, the officer in charge thereof shall adopt the same course with respect thereto as is in Rule 52 prescribed for adoption by the police.

54. When a seizure is made by an officer in charge of a Circle in person, or when salt is delivered to any such officer under Rule 50, he may either follow the foregoing procedure, deputing one of his subordinates present at the seizure to take the salt to the police station and receive the samples, or he may himself on the spot take out and seal up the samples and the rest of the seized salt with his own seal. He may then either take the salt seized with him to deposit where he considers it will be safest, or send it for deposit to the nearest or

most accessible Salt Store or police station, to be kept, as in the previous case, until further orders. If, however, an officer in charge of a Circle himself seals the salt, he must, in the event of the identity of the salt produced in Court being denied by the accused, be prepared to attend and prove the same in person.

55. When any property other than illicitly manufactured salt is sent for safe custody to an officer in charge of a Circle, or to a Salt Store, or to a police station, such officer, or the officer in charge of the Salt Store or police station, as the case may be, shall make such arrangements as he shall think fit, and as shall be suitable, according to the nature of the case, for the safe custody of such property, pending the orders of a Magistrate, or of the officer in charge of the Circle, or of the Assistant Commissioner, or of the Commissioner of the Division as the case may be.

56. When anything is seized and detained under the Act or the rules made under the Act, it shall not be released until all duty, penalties, and charges due on account thereof have been paid by the owner to the officer who is in possession of such thing.

If the thing is reported for confiscation, it shall not be released unless orders for the release are received from competent authority.

57. If the property so seized and detained shall be an animal, the owner shall provide for its due care and keep, in default of which the animal may be sold to defray charges.

58. If orders are received from competent authority for the release of anything seized and detained, and no duty or penalty is payable in respect of such thing, it shall at once be given up to the owner or his agent on his paying all charges incurred.

59. Should no one be present to receive the thing released the officer in charge thereof shall do his best to give notice to the owner of the order of the release, and shall cause a similar notice to be affixed on the office premises, at the Assistant Commissioner's office, and at the police station nearest to the owner's residence.

If within two calendar months from the date of the notice no person, entitled to receive the thing, claim it and pay all charges incurred, it shall be sold and the proceeds placed in deposit. After a further period of three calendar months, the money shall be credited to the Government.

60. If any duty is leviable or penalty is imposed by competent authority in respect of the thing seized, unless such duty or penalty, together with all charges incurred, be paid within seven days of the receipt of the orders of competent authority for release subject to such payment, the thing shall be sold, and from the proceeds the duty, penalty, and charges shall be deducted, and the balance made over to the owner or his agent.

Should no one be present to receive the money, notice, as under Rule 59, shall be given, the money being kept in deposit for three calendar months.

If not claimed within the period, it shall be credited to the Government.

61. When orders are received from competent authority for the confiscation of anything seized and detained, it shall, with all convenient despatch, be sold or destroyed as the Assistant Commissioner of Salt Revenue may direct.

62. When a Magistrate orders the confiscation of works, materials or implements under section 9 of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Assistant Commissioner of Salt Revenue.

General.

63. All Salt Revenue Officers and all gazetted officers of other departments shall at all time have free passage over all works for the manufacture of salt at which a license has been granted under these rules.

64. The Assistant Commissioner may establish such guard stations at and around Salt Works and Salt Stores as he shall think necessary for the safety of the revenue, and may require that all salt removed from Salt Works for transport to a Salt Store, or from a Salt Store for consumption on payment of duty, shall be taken direct to such guard station as he shall prescribe for examination and comparison with the quantity and other particulars entered in the pass or permit. The Salt Revenue Officer in charge of any such guard station may detain any such consignment of salt which he may find not to correspond with the entries in the pass or permit, pending the orders of the officer in charge of the Circle.

65. Under such general rules as the Assistant Commissioner shall prescribe, all Salt Revenue Officers, not below the rank of Assistant Inspector, shall be at liberty to examine and weigh the salt in store in any Salt Store at any time.

66. The licensee and his servants shall have access to the places where salt is manufactured and stored only during such hours as the Assistant Commissioner may fix for the purpose.

Appeals.

67. Subject to the provisions of these Rules, any person dissatisfied with an order passed by a Salt Revenue Officer may appeal to the immediate superior of such officer. All such appeals shall be accompanied by authenticated copies of the orders appealed against, and shall be forwarded through the officer whose orders are appealed against. For the purposes of this rule, the immediate superior of an Assistant Commissioner, who is an Assistant Commissioner of the Madras Salt Department, shall be the Deputy Commissioner of Salt and Abkari Revenue of the Northern Division, Madras Presidency, and the immediate superior of an Assistant Commissioner, who is a Deputy Commissioner of the Madras Salt Department, shall be the Commissioner of Salt and Abkari Revenue, Madras Presidency. An order passed on an appeal by the Commissioner of Salt and Abkari Revenue, Madras Presidency, shall be final.

PAPER CURRENCY.

The 10th February, 1888.

No. 808.—Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st January, 1883, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.

CIRCLES OF ISSUE.	Whole amount of Notes in Circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	R	R	R	R
Calcutta	6,76,96,030	2,42,50,764	16,82,731	2,59,33,495
Allahabad	1,01,79,885	1,11,62,745	...	1,11,62,745
Lahore	88,07,525	1,01,96,085	...	1,01,96,085
Bombay	5,33,35,980	3,32,93,347	67,63,873	4,00,57,220
Kurrachee	48,87,320	37,17,180	20,500	37,37,680
Madras	2,05,60,065	63,02,250	30,000	63,32,250
Calicut	9,30,900	3,80,180	...	3,80,180
Rangoon	43,05,480	1,29,72,280	...	1,29,72,280
TOTAL	17,07,63,185	10,22,74,831	84,97,104	11,07,71,935

Price paid for Government Securities of the nominal value of Rs. 25,21,700 held under Section 19 of the Act	5,99,91,250
GRAND TOTAL	17,07,63,185

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 10th February, 1888.

APPOINTMENTS.

No. 110.—Brigadier-General G. Luck, C.B., half-pay, commanding the Rawal Pindi Brigade, to be Inspector-General of Cavalry in India Dated 12th October, 1887.

G. G. O. No. 89 of 1888 is cancelled.

No. 111.—HYDERABAD CONTINGENT—
4th Cavalry.

Lieutenant H. R. Beddoes, 7th Hussars, a candidate for the Bengal Staff Corps, to be officiating Squadron Officer, on probation, with effect from the 25th January, 1888.

No. 112.—STAFF CORPS—

Lieutenant Hugh North Warde, Border Regiment, Assistant Commissioner, Burma, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps from the 14th November, 1885, subject to the confirmation of the Secretary of State for India.

VOLUNTEER CORPS.

Rangoon Volunteer Artillery Corps.

No. 113.—Captain Frederick Warden, Her Majesty's Indian Marine (late Indian Navy), to be Major Commandant, *vice* Captain C. H. E. Adamson, Madras S. C., who has resigned that appointment.

Calcutta Volunteer Rifle Corps.

No. 114.—Mr. John James Meade to be Lieutenant.

FURLOUGH AND LEAVE.

No. 115.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Colonel J. Liston, Bengal S. C., Deputy Commissioner, 3rd class, North-Western Provinces and Oudh, (p.a.) for one year and 182 days, under rule IX of the regulations of 1868.

Major W. H. C. Wyllie, C.I.E., Bengal S. C., Political Agent, 3rd class, Additional Political Agent, 1st class, Boundary Settlement Officer, Meywar-Marwar Border, Rajputana (p.a.) for 213 days, under rule IX of the regulations of 1868.

Honorary Lieutenant and Deputy Assistant Commissary W. Marr, Assistant Engineer, 1st grade, Public Works Department, Burma, (m.c.) for one year, under the regulations of 1868.

Conductor J. T. Mantz, Ordnance Department, (m.c.) for one year, under rule VI of the regulations of 1875.

No. 116.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty :—

Lieutenant-Colonel J. L. N. Willis, Bengal S. C., 16th Bengal Cavalry, (p.a.) for 325 days. Pension service,—20th year, commenced 1st September, 1887.

Lieutenant-Colonel W. E. Gowan, General List, Infantry, 38th Bengal Infantry, (p.a.) for one year. Pension service,—27th year, commenced 15th June, 1887.

Captain R. R. N. Sturt, Bengal S. C., 2nd Punjab Infantry, Punjab Frontier Force, (p.a.) for one year. Pension service,—15th year, commenced 9th March, 1887.

No. 117.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Major J. Burne, Bengal S. C., (m.c. and p.a.) without pay for two months.

Surgeon-Major W. N. Keefer, (m.c.) for six months.

No. 118.—Major J. A. L. Montgomery, Bengal S. C., Deputy Commissioner, 3rd grade, Punjab, is allowed two days' extension of the furlough granted to him in G. G. O. No. 89 of 1887.

No. 119.—The extension of furlough granted to Colonel J. M. McNeile, R.E., in G. G. O. No. 991 of 1887, is cancelled.

No. 120.—Colonel O. Barnes, Bengal S. C., is permitted to reside out of India under clause 7(a), India Army Circulars, 1887. Pension service,—33rd year, commenced 6th April, 1887.

No. 121.—Lieutenant-Colonel H. J. Kinsman, R. A., Ordnance Officer, 2nd class, is granted general leave from 5th June to 5th October 1888, inclusive.

PAY AND ALLOWANCES.

No. 122.—G. G. O. No. 911 of 1879, which prescribes the submission of certificates in support of claims to travelling allowance by railway, is hereby cancelled.

PROMOTIONS.

No. 123.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Lieutenant-Colonel William Douglas Brodie Ketchen, Madras Cavalry,—10th December, 1887.

4th February, 1888.

Lieutenant-Colonel Cecil Beadon, Madras Cavalry.

Lieutenant-Colonel Robert Atkins, Bengal Staff Corps.

Lieutenant-Colonel James Richard Maret, Bengal Staff Corps.

NATIVE ARMY.

19th Bengal Infantry.

No. 124.—Havildar Múla Singh to be Jemadar, *vice* Jemadar Attar Singh, invalided, with effect from the 1st September, 1887.

28th Bengal Infantry.

No. 125.—Subadar Mir Alam, *Bahadur*, to be Subadar-Major; Jemadar Hakim Khan to be Subadar, and Havildar Nihalla to be Jemadar, *vice* Subadar-Major Ghulám Husain, *Sirdar Bahadur*, invalided,—with effect from the 13th November, 1887.

1st Battalion, 4th Goorkha Regiment.

No. 126.—Jemadar Rannu Thápa, appointed on probation in G. G. O. No. 709 of 1885, is confirmed in that rank, with effect from the 25th December, 1885.

ORDNANCE DEPARTMENT—

Store-Sergeant Charles Lambert, to be Sub-Conductor, on probation, with effect from the 23rd October, 1887, *vice* Sub-Conductor A. C. Williams, deceased.

RETIREMENTS.

No. 128.—Colonel Maunsell Mark Prendergast, Bengal S. C., has been permitted to retire from the service, with effect from the 31st December, 1887, subject to Her Majesty's approval.

No. 129.—Captain J. H. Parsons, Bengal S. C., has been transferred to the half-pay list, with effect from the 2nd September, 1887, subject to Her Majesty's approval.

No. 130.—Honorary Lieutenant and Deputy Assistant Commissary Charles Atkinson, Military Works Department, is permitted to retire from the service.

VOLUNTEER CORPS.

Rangoon Volunteer Artillery Corps.

No. 131.—Captain Charles Henry Ellison Adamson, Madras S. C., Major Commandant, resigns his appointment.

MARINE DEPARTMENT.**PROMOTIONS.**

No. 9.—The following promotions are made in Her Majesty's Indian Marine, with effect from the 1st January, 1888, to complete the establishment :—

To be Commanders.

First Grade Officer G. Peck.

First Grade Officer T. G. R. Finny.

First Grade Officer R. D. P. Jones.

To be 1st Grade Officers.

Second Grade Officer A. J. G. Piffard.

Second Grade Officer H. A. Livermore.
Second Grade Officer T. A. L. DeBerry.

A. C. TOKER, *Colonel,*

Deputy Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.**

Fort William, the 4th February, 1888.

No. 41.—CORRIGENDUM.—In Public Works Department Notification No. 16, dated 14th January, 1888, placing Colonel A. LeMessurier, R.E., on special duty, for 19th December, 1887, read 16th December, 1887.

No. 42.—Rai Sahib Dharm Sing Soin, Assistant Engineer, 1st grade, temporarily employed in the Punjab, is permanently transferred to that Province from the Local Administration List.

No. 43.—Lieutenant Philip Geoffrey Twining, R.E., is appointed to the Department as an Assistant Engineer, 2nd grade, and posted to State Railways.

Lieutenant Twining is placed at the disposal of the Director General of Railways.

No. 44.—The services of Mr. R. T. Denne, Executive Engineer, 4th grade temporary rank, State Railways, temporarily employed in Baluchistan, are placed at the disposal of the Bengal-Nagpur Railway Company.

The 6th February, 1888.

No. 45.—Mr. C. J. K. Watson, Executive Engineer, 3rd grade, Bengal, is temporarily transferred to the Accounts Branch, with the temporary rank of Examiner, 4th class, 3rd grade, and is posted to the Office of the Examiner of Public Works Accounts, North-Western Provinces and Oudh.

The 7th February, 1888.

No. 46.—Lieutenant-Colonel W. J. Engledue, R.E., Executive Engineer, 1st grade, State Railways, attached to the Office of the Consulting Engineer to the Government of India for Railways, Calcutta, is granted special leave for one year, under the terms of Public Works Department letter Nos. 1940—41 G., dated 3rd October, 1887, with effect from the 15th March, or from such date as he may avail himself of it.

The 8th February, 1888.

No. 47.—Mr. H. A. D. Wathen, Deputy Examiner of Accounts in the Office of the Examiner of Guaranteed Railway Accounts, Madras, is granted furlough out of India for eighteen months, under Section 50 of the Civil Leave Code, with effect from the 1st March, 1888, or such subsequent date as he may be permitted to avail himself of it.

No. 48.—The following postings are ordered in the Superior Accounts Branch :—

Mr. J. S. Partridge, Examiner of Accounts on being relieved of his duties on the Madras State Railways, is appointed Government Examiner of Accounts, Southern Mahratta Railway.

Mr. F. Morrison, Government Examiner of Accounts, Southern Mahratta Railway, on being relieved by Mr. Partridge, is appointed Examiner of Guaranteed Railway Accounts, Madras.

The 9th February, 1888.

No. 49.—The following is published for general information :—

No. 261G.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
GENERAL.

CIVIL ENGINEERS' PROVIDENT FUND.

Fort William, the 2nd February, 1888.

Read again—

Public Works Department Resolution No. 1525 G., dated 5th August 1887.

Read also—

Letter No. 3148 G., dated 6th October 1887, from the Government of Bengal, enquiring whether the rules for admission of Officers of the Telegraph Department to the Civil Engineers' Provident Fund were likely to be made applicable to the Officers of the Traffic Department of State Railways.

RESOLUTION.—The question of the admission of members of the Superior Revenue Establishment of State Railways to the benefits of the Civil Engineers' Provident Fund having been under consideration, His Excellency the Governor General in Council is pleased to decide that pensionable Civil members of the Superior Revenue Establishment of State Railways, who, by the orders of Circular No. 1 Railway, dated 26th January 1883, are excluded from participation in the benefits of the State Railway Provident Institution, are admissible to the Civil Engineers' Provident Fund under the rules published with Resolution No. 1525 G., dated August 5th, 1887.

2. Arrears in one sum may be paid by an Officer of the above class, joining the Fund, for the whole or any portion of the period between the 1st January 1886, when subscriptions to the State Railway Provident Funds were disallowed, and the date of joining the Civil Engineers' Provident Fund, provided that in the case of officers now in India, no arrears shall be allowed to be paid later than the 30th April next; and in the case of officers on leave out of India, that no arrear payments shall be allowed after the expiry of 3 months from their return from leave. All payments of arrears should be supported by a certificate from the Examiner or Accountant General holding the subscriber's Leave and Service Register, who will be responsible for seeing that such payments do not exceed the maximum limits admissible.

3. The following words should be added to Rule I of the Rules for the Civil Engineers' Provident Fund, published with Public Works Department Resolution No. 1525 G., dated 5th August 1887 :—

5. All Civil Officers of the Superior Revenue Establishment of State Railways, who are pensionable.

And the following to Rule II, Clause 2 :—

The Officers of the State Railway Superior Revenue Establishment to whom these rules apply must be pensionable, and consequently appointed before 1st September 1881. Hence in their case the deposits are purely voluntary.

ORDER.—Ordered, that this Resolution be forwarded to all Local Govern-

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.

The Chief Commissioners of the Central Provinces, Burma ^{Upper}/_{Lower}, Assam, and Coorg.

The Resident at Hyderabad.

The Agents to the Governor General for Central India, Rajputana, and Biluchistan.

The Accountant General, Public Works Department.

The Inspector General of Military Works.

The Director General of Railways.

The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, and Lucknow.

The Director General of Telegraphs in India.

The Superintendent of Works, Simla Imperial Circle.

ments and Administrations and the Officers noted on the margin, and to the Department of Finance and Commerce. Also that it be published in the *Gazette of India* and all local gazettes.

The 10th February, 1888.

No. 50.—Captain R. O. Lloyd, R.E., Executive Engineer, 2nd grade, on return from field service, reverted to the Public Works Department, with effect from 2nd February, 1888.

No. 51.—Mr. C. A. B. Target, Executive Engineer, 1st grade, Rajputana, temporarily employed under the Madras Government, is transferred to Burma Provincial Establishment.

No. 52.—Rai Amrito Lall Roy Chowdry Bahadoor, Executive Engineer, 2nd grade, Bengal, is transferred temporarily to Madras.

No. 53.—The services of the undermentioned officers are temporarily placed at the disposal of the Punjab Government for employment on the Patiala-Bhatinda Railway :—

Mr. W. A. Lesmond, Executive Engineer, 2nd grade, State Railways.

Mr. R. L. Campbell, Executive Engineer, 4th grade, sub. *pro tem.*, State Railways.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 11, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum.
	R a. p.
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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

BANK OF BENGAL.

NOTICE.

Calcutta, the 8th February, 1888.

The Directors have made the following change in the Bank's Establishment :—

Mr. E. Dickinson to be Acting Agent at Dacca during the absence of Mr. D. Fraser on short leave.

W. D. CRUICKSHANK,

Secretary & Treasurer.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st January, 1888.

PARTICULARS.	4 PER CENT. LOANS						4½ PER CENT. LOANS			TRANSFER LOAN OF 1879. SEVEN SHILLINGS PER CENT. PORTION.	5 PER CENT. LOAN OF 1885-87.	GRAND TOTAL.	
	3½ PER CENT. TRANSFER LOAN OF 1853-54.	Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 Per cent Loan of 1879.	Total.	Of 1870.				Of 1878.	TRANSFER LOAN OF 1879. 4½ PER CENT. PORTION.	Total.
Balance of 15th January, 1888 .	54,100	13,38,666	26,57,600	2,35,63,200	89,13,800	2,72,31,000	2,16,40,000	8,53,43,266	42,57,000	71,78,300	1,33,800	11,30,03,900	19,85,67,266
Amount of Stock transferred to London . . . . .	...	...	...	...	...	1,23,900	...	1,23,900	8,200	...	...	15,700	1,39,600
<i>Add—</i>													
Amount enfaced at Madras between 16th and 31st January, 1888 . . . . .	...	...	1,000	1,00,000	4,000	40,000	...	1,45,000	...	20,000	...	2,65,000	4,10,000
Amount enfaced at Bombay between 16th and 31st January, 1888 . . . . .	...	...	...	70,000	...	25,20,000	...	25,90,000	...	2,56,500	...	12,98,500	38,88,500
Amount enfaced at Calcutta between 16th and 31st January, 1888 . . . . .	...	...	...	82,700	500	10,13,000	...	10,95,200	...	88,500	...	13,13,100	24,09,300
<i>Deduct—</i>													
Amount written off in the London Registers	54,100	13,38,666	26,57,600	2,38,15,900	89,18,300	3,09,77,900	2,16,40,000	8,92,98,366	42,65,200	75,43,300	1,33,800	11,58,96,200	20,54,14,666
Balance on 31st January, 1888 . . . . .	...	...	...	1,40,800	500	63,900	18,500	2,23,700	...	11,500	...	47,000	2,70,700
	54,100	13,38,666	26,57,600	2,36,75,100	89,17,800	3,08,64,000	2,16,21,500	8,90,74,666	42,65,200	75,31,800	1,33,800	11,58,49,200	20,51,43,966

NOTE.—From 9th June, 1867, to 30th Nov., 1887, enfaced from India 5,534 lakhs, re-transferred from London 4,950 lakhs.

" 1st Dec. 1867, to 15th Dec. "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
" 16th "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
" 1st Jan., 1888, to 15th Jan., 1888 "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
" 16th "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "

5,703 lakhs.
5,011 "

Balance against India . 692 lakhs

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, and February, 1888.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regd. No.	No. of Note.	Value.	Name of Claimant.
30	T 5—22493	100	Mrs. Alice Salmon, Bolarum, Deccan.

F. C. E. BRANSON,

for Asst. Accountant Genl.,

In charge of Paper Currency Dept.

FORT ST. GEORGE,

The 30th January, 1888.

TELEGRAPH DEPARTMENT.**NOTIFICATION.***Calcutta, the 9th February, 1888.*

No. 18.—Mr. C. E. Pitman, C.I.E., Superintendent, Class IV, 3rd grade, is allowed furlough for twenty-one months, under Section 50 of the Civil Leave Code, with effect from the forenoon of the 3rd February, 1888.

A. J. LEPPOC CAPPEL,

Dir. Genl. of Telegraphs in India.

MILITARY WORKS DEPARTMENT.**NOTIFICATION.***Simla, the 3rd February, 1888.*

No. 3 A.—Lieutenant J. W. Pringle, R.E., Assistant Engineer, 2nd grade, passed the colloquial examination in Hindustani required by Public Works Department Code, II, 13, on the 17th January, 1888.

G. E. SANFORD, Colonel,

Inspector General of Military Works.

DIRECTOR-GENERAL OF RAILWAYS.**NOTIFICATIONS.***Calcutta, the 4th February, 1888.*

No. 8.—With reference to Public Works Department Notification No. 40, dated 2nd February, 1888, Mr. C. J. S. Baker, Executive Engineer, 4th grade, sub. *pro tem.*, is posted to the North-Western Railway.

The 8th February, 1888.

No. 9.—Mr. G. F. Thompson, Assistant Engineer, 2nd grade, passed the Lower and Departmental Standard Examinations in Hindustani, as prescribed in Public Works Department Code, Volume I, Chapter II, paragraph 14, on the 2nd and 16th January, 1888, respectively.

L. CONWAY-GORDON,

Director-General.

POST OFFICE.**NOTIFICATIONS.***Calcutta, the 6th February, 1888.*

No. 12197.—Mr. J. Dillon, Comptroller, Post Office, having returned from special leave, resumed charge of his office on the 1st February, 1888, before noon.

W. J. HAM,

Asstt. Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 8th February, 1888.

Campbell, James.	Gale, J.	Jones & Co.
Craig, C. Young.	Gow, Mrs. T.	Kleinmuller, F. G.
DeSaran, E. D.	Gunion, Mrs.	Lennard, H. F.
Furlouge, R. S.	Jelovitz, Nathan.	Lewis, R. & Co.
Galassi, N.	Johnson, J. H.	Thomas, Mr.

Letters marked "Care of Post Office."

A. W.	Gascond, S.	Monro, H. T.
Ainley, Henry.	Gaskell, Esq.	Naylor, C. G. R.
Alberto, S.	Geale, G. R.	Newman, Mrs.
Alexander, C.	Gilbert, J. D.	Noble, J. D'Oyly.
Barnhart, Dr. M. W.	Giles, F.	O'Brien, Mrs. Rosie.
Bartholomew, R.	Godfrey, Jack.	"Okeyo."
Barton, Captain F.	Grenon, Miss A.	Orsolle, E.
Bates, E.	Greenfield, W.	Paraf, E.
Beesley, George.	Greenless, A.	Parkin, Mrs. H.
Bernici, Madame.	Greenway, Miss A.	Peddie, John.
Biddlecombe, F. C.	Grey, Edward Sir.	Penn, Mrs. G.
Bleek, Mrs.	Girling, Mrs.	Phillippe, H. S.
Blomfield, F. C.	"Gusture."	Pierotti, Nicolas.
Bohminger, Herr.	H. M.	Poussie, Mon.
Bolton, G. A.	Hall, D.	Prince, D'Orleans.
Boodrie, J. O.	Hamilton, G. H.	Pyle, Mrs.
Braham, Mrs. A. M.	Henderson, Mrs.	Rhoades, A. H.
Bridson, E. G.	Henderson, W. F.	Robertson, Mfs. C. J.
Brown, John D.	Hilton, E. H.	Robinson, J. S.
Brutley, C. W.	Hodgetts, W. G.	Rode, Mrs.
Bryan, R.	Hogg, A. M.	Roe, Lt. R. J.
Burton, A. H.	House, F. W.	Rosario, G. B.
Butler, Mrs. T. P.	Hughes, G.	Rustomjee, C. H. J.
Butterworth, J. H.	Hughes, P.	Scales, W. H.
Caldicot, Dr. T.	Hutchison, Allan.	Sevenoaks, Leon M.
Carpenter, Mrs. W. G.	Jacob, S.	Sheppard, H. R.
Cavanagh, J.	Jackson, A. W.	Silvo, F.
Charlesworth, B. A.	Jones, E. E.	Simpson, James.
Clarke, R.	Judge, Capt. F. C.	Simpson, Miss.
"Commodore."	Keisler, Dr. F. L.	Smit, Robert.
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E. HUTTON,

Presidency Postmaster, Calcutta.

The 11th February, 1888.

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Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888. 14th Feb.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets).	13th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China and Japan.	14th "	Ditto.
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Straits and Hong-Kong . . .	11th "	Per Steamer <i>Huntingdon</i> .
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E. HUTTON,

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Ten per cent. earnest-money will be required before the purchase is considered as completed; this will remain with Conservator for the payment of the last 1/10th of the amount purchased.

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E. WOOD, Captain,

Conservator of Forests, N.-W. P. & Oudh,

Oudh Circle.

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The 2nd February, 1888.

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Second Division.

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The 10th February, 1888.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes Nos. 162825 and 244329, of the 4 per cent. loans of 1842-43 and 1st May, 1865, respectively, for Rs1,000 each, originally standing in the names of the Bank of Bengal and Rustomjee Ardasir Daver, and blank endorsed to Framjee Aderjee Mistry, the proprietor, by whom they were never

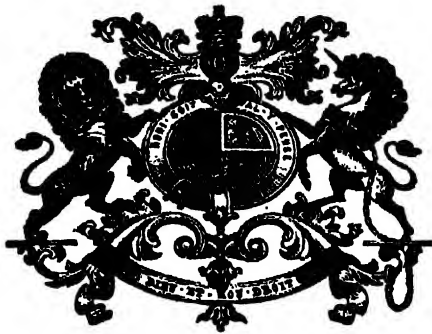
endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th February, 1888, and is hereby promulgated for general information :—

ACT NO. II OF 1888.

An Act to provide for the levy of a Customs-duty on Petroleum.

WHEREAS it is expedient to provide for the levy of a customs-duty on petroleum ; It is hereby enacted as follows :—

I. To the second schedule to the Indian Tariff Act, 1882, the following shall be added, namely :—

Addition to Schedule II, Act XI, 1882.

No.	Names of Articles.	Per	Tariff valuation.	Rate of Duty.
5	Petroleum, including also the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffine oil, mineral oil, petroline, gasoline, benzol, benzoline, bensine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance or from any products of petroleum	Imperial gallon.	...	Six pies.
	<i>Exception.</i> —Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-collector to be intended to be used exclusively for the batching of jute or other fibre or for lubricating purposes.			

VIII of 1878. And whereas the provisos to section 37 of the Sea Customs Act, 1878, do not apply to goods to which a rate of duty is not already applicable; It is further enacted as follows :—

2. The rate of duty applicable to petroleum Commencement of of which the bill-of-entry effect of the addition to is delivered, within the the schedule. meaning of section 37 of the Sea Customs Act, 1878, to the Customs-collector under section 86 of that Act after the passing of this Act, shall be the rate of duty specified in the second schedule to the Indian XI of 1882. Tariff Act, 1882, as amended by this Act.

S. HARVEY JAMES,
Secretary to the Government of India.

The following Report of the Select Committee on the Bill to provide for the levy of a Customs-duty on Petroleum was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th February, 1888.

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to provide for the levy of a Customs-duty on Petroleum was referred, have considered the Bill and have the honour to submit this our Report with the Bill as amended by us annexed thereto.

2. We have proposed the imposition of a duty of six pies per imperial gallon instead of an *ad valorem* duty of five per cent., and the exception from liability to the duty of petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-collector to be intended to be used exclusively for the batching of jute or other fibre, or for lubricating purposes.

3. We do not consider that the Bill need be re-published, and we recommend that it be passed as amended by us.

J. WESTLAND.
ANDREW R. SCOBLE.
W. S. WHITESIDE.
ROBERT STEEL.
F. M. HALLIDAY.

The 10th February, 1888.

S. HARVEY JAMES,
Secretary to the Government of India.



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CALCUTTA, SATURDAY, FEBRUARY 11, 1888.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 3rd February, 1888.

PRESENT :

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.C.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Rana Sir Shankar Bakhsh Singh Bahadur, K.C.I.E.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble W. S. Whiteside.
The Hon'ble G. H. P. Evans.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.

INDIAN TARIFF ACT, 1882, AMENDMENT BILL.

The Hon'ble MR. WESTLAND moved that the Bill to provide for the levy of a customs-duty on petroleum be referred to a Select Committee consisting of the Hon'ble Messrs. Scoble, Whiteside, Steel and Halliday and the Mover, with instructions to report in one week. He said :—

“ Last week I explained to the Council that I would on that day week propose that the Bill for the levy of a customs-duty on petroleum should be taken

into consideration by the Council. But since then some circumstances have been brought to my knowledge which render it desirable that the Bill should be laid before a Select Committee before it is brought up before Your Excellency's Council. In the first place, there is a difficulty in the definition which we have applied to petroleum. It has been explained to us that this definition covers not only illuminating oils, which we ordinarily understand by petroleum, but a number of oils which are used for such purposes as lubricating and 'batching'—a process in the preparation of jute for manufacture. It is not our intention to impose a tax on lubricating or batching oil; and if we can by amending our definition more accurately exempt these oils from the operation of the duty, it is desirable to do so. Then, besides this my hon'ble friend Mr. Steel has brought to my notice that, owing to circumstances connected with the trade in petroleum, there are reasons why it is desirable that, in lieu of an *ad valorem* duty, a duty of so much per gallon ought to be adopted. My hon'ble friend will, no doubt, explain this matter in full to the Council, but, as the proposition has been made, I think it is desirable that it should be considered with more deliberation than can be done at a meeting of this Council. I therefore propose that the Bill be referred in the first place to a Select Committee. We shall lose a week's revenue at least by this step, but, considering the support which Your Lordship's proposals have received from the mercantile community, and even from the firms which are engaged in the import of petroleum, I think it is desirable that we should meet their convenience by examining the details of the Bill in the light of the opinions which they have given us. I hope by this means to be able to produce the Bill before the Council after another week in a form in which it will be possible for the Council to pass it."

The Hon'ble SIR DINSHAW MANOCKJEE PETIT said :—"Not having read the statement of the financial position of the Government of India which the Hon'ble Mr. Westland had placed before the Council at the last meeting in moving for leave to introduce the Bill for the imposition of a duty on petroleum, I was not able to express an opinion on the question then; but now that I have gone through this statement I see that the major portion of the loss which the Government has sustained was owing to the low rate of exchange, over which no one had any control, and in order to recoup this loss to some extent I am of opinion that an *ad valorem* duty on petroleum appears to be the least objectionable. Kerosine is now largely used by even the poorest classes. Take, for instance, a family consisting of four persons of this class; the weekly consumption of this oil among them is very often less than one quart bottle; and, if a duty of five per cent. is imposed on a 10-gallon case holding about 48 quart bottles and worth from Rs. 3 to Rs. 5 according to quality, the amount of duty, say, on a case worth Rs. 5, would be four annas (or 48 pies), and that is about one pie a quart bottle. Consequently this duty will not prove at all oppressive even on the poorest classes. I see that an objection in some quarters has been raised against the increase in the salt-tax of an additional duty of eight annas per maund; but, if the figures on this question are gone into, it will be found that this increase would be as little felt by the masses as would the duty on petroleum. As circumstances have arisen which necessitate the imposition of a duty on petroleum, and as this imposition would not, as I have above shown, at all affect the poor, I have nothing to say against its being levied.

"To recoup the continued heavy loss which has to be sustained every year in exchange, and which loss may hereafter still increase since exchange has fallen within a short time from 1s. 7d. to 1s. 5d., and may go still lower to 1s. 3d., I have to suggest that the question of imposing an import and export duty be considered, and for this purpose Government should, if it think it advisable, ask for the opinions of well experienced European and Native merchants in the three Presidencies, to see what their feelings and views on the subject are."

The Hon'ble MR. STEEL said :—"In the remarks which I propose to make I will, in the first place, address myself to the subject of the Bill now before the Council.

"I take no objection to the principle involved in the taxation of imported petroleum. On the contrary, I am convinced that, if additional revenue be required, there is no less objectionable source from which it can be drawn. I would have preferred that the amount of the duty had been fixed at an anna per gallon, which would have produced 20 lakhs, as it appears doubtful policy to impose a tax which will yield but 6½ lakhs of revenue. Even the higher rate of duty would not, in my opinion, materially affect the consumer, nor impede the development of trade. A tax on petroleum possesses the important advantage that it will involve little wastage for the cost of collection. The revenue derived from it promises to increase steadily from year to year, and will eventually be a valuable resource. But, while approving of the principle of the Bill, I desire to suggest that it may be greatly improved by substituting a tax on measurement for an *ad valorem* duty. A tax on value will give rise to disputes in appraising the oil. It will tend to discourage imports of the purer qualities of oil, and will encourage shipments of the cheaper and more dangerous kinds such as have in former years caused much trouble to Government. There is another objection to an *ad valorem* duty on this article. The value of a case of petroleum consists in about equal proportions of the cost of the oil itself and that of the tins and box in which it is packed. Now, if oil be imported in tanks and landed in bulk, such oil would practically be admitted at one-half the duty imposed on goods landed in the customary packages. I believe there is a probability that Russian oil may soon be imported in tanks. I am in a position to inform the Council that importers would prefer a duty of 4 annas per case of 8 imperial gallons, which would yield 10 lakhs of revenue, to the 5 per cent. duty on value proposed in the Bill and estimated to produce 6½ lakhs. Any oil imported in bulk might pay the same duty of half an anna per imperial gallon. I trust these suggestions may be considered by the Select Committee. The hon'ble member has explained to us that the second clause of the Bill is designed to make it clear that the immediate operation of the law will not be limited or restrained by the reservations of the Sea-customs Act, which, if they had applied, would have permitted shipments cleared for an Indian port before the passing of the Bill to escape free of duty. On this point I entirely agree with my hon'ble friend. In the case of the recent enhancement of the salt-duty, the effect of section 37 of the Sea-customs Act has certainly been to benefit individuals at the cost of the public revenue. I should be glad to see the recurrence of such an anomaly prevented, and would be prepared to support a modification of the law repealing the clause in question. While on this point I must express the surprise and regret with which I have seen blame imputed to Government for enhancing the salt-duty by an executive order. Speaking on behalf of the mercantile community, I do not hesitate to say that any other course would have involved most serious loss to the revenue, for which Government would have been justly held responsible. The unfortunate proviso of the Sea-customs Act to which I have referred has put 10 lakhs into the pockets of individuals at the cost of the public. A fortnight's notice of your intention would have doubled the loss to the country.

"The writers in the press seem to be ignorant that Government possesses statutory power to increase the salt-duty to any point within three rupees per maund without legislation—a power that is confined to salt. Another complaint advanced in the press is the alleged loss which has fallen upon the owners of bonded salt in consequence of the imposition of the enhanced duty. I have made particular enquiries into this allegation, and it may be of interest to the Council if I explain the facts. The great bulk of the Liverpool salt in bond is owned by a syndicate of Native salt-dealers. These gentlemen are also the owners of a much larger quantity of salt on the way which will escape at the old duty. The immediate effect of the change has been to increase the value of floating salt by ten rupees a ton, and to depreciate that of bonded salt by three rupees a ton. On the balance the syndicate will be gainers of a very large sum. One European firm stands in the same fortunate position. The Bombay salt in stock yields a large profit to the owners, as the duty was paid in Bombay at the lower rate at the time of shipment. The only other interest to be considered is that of the Muhammadan importers of Kurcuch salt from Aden and Jeddah. These mer-

chants are the owners of about three lakhs of maunds of bonded salt, the value of which is temporarily depreciated, and I originally feared they might be losers by the change. Yesterday, however, the three principal merchants called upon me to explain their position and ask my advice. Their spokesman, who is a gentleman of great intelligence and polished manners, answered with perfect frankness the questions I addressed to him; and it appears that, while losers in respect of their bonded stock, they have been the owners of a considerable quantity of salt afloat, by which they will make more than they will lose. Their complaint when analyzed amounted merely to their objection that, while the change in the duty had given a great profit to their neighbours, it had given them little advantage. The deputation left me, as I believe, perfectly satisfied with the explanations I gave to them. It is thus evident the owners of bonded salt have suffered no hardship.

"I will now take advantage of this opportunity to make some general remarks suggested by the statement of the Hon'ble Finance Minister. The public will regard with particular satisfaction the fact that such a statement has been submitted to us. It will be recognized that, by the adoption of such an unusual course, Your Lordship's Government has shewn in the most practical form a desire to obtain for your measures the support of public opinion. It will be believed that on this mark of your confidence we may found the hope that Your Lordship's powerful advocacy will be given to that demand for a modification of the Council's Act which has recently been expressed with a unanimity almost unexampled in Indian experience.

"The hon'ble member began his speech by repudiating the assumption that our present annual rate of expenditure can only result from extravagant administration. On this abstract question his defence was complete. He shewed that the ordinary expenditure on administration has only increased by two millions or 3 per cent. in ten years—a period which has probably added 15 per cent. to the population. So far from agreeing with those who charge the Government with extravagance, I believe it is far more open to criticism on the ground of penurious reluctance to incur expenditure for the better administration of justice and the increasing requirements of advancing civilization. On the subject of military expenditure the public is not in a position to offer intelligent criticism. Your Lordship's military advisers must be the judges of the value and necessity of military works. We have every reason to entrust them with our fullest confidence. We hold Government responsible for making us safe against any possible enemy—so safe that no one shall venture to attack us. Expenditure may be nothing more than a premium of insurance against panic and the reckless waste it occasions; but, even so, it is money well spent. And, if this responsibility is thrown upon Government, we must not grudge the means necessary for its efficient discharge. Nor do I complain that an unreasonable share of the cost of our defence will be thrown upon the coming year. I think the hon'ble member's views are entitled to generous support as those of a cautious and courageous financier.

"And now, my Lord, I must say something concerning the means adopted by Government for the restoration of financial equilibrium; and such value as this debate may possess will be derived from the expression of public opinion on this subject. As these measures have already been taken, and as we are now discussing what has been already done, and not what is yet to do, the debate is necessarily rather of an academic than a practical character. I trust, however, that the Council will not complain if I avail myself of this rare opportunity to offer some observations on the general subject of the comparative merits of direct and indirect taxation. The intelligent Englishman is apt to regard this comparison from the standpoint of his own experience. He knows that in his own country an income-tax yields without trouble a very large revenue. He knows that the proportionate cost of collection is small. He is a free-trader, and he knows that, if import-duties are to provide an important share of the British revenue, they must be exacted on a scale which will greatly curtail the volume of imports. He knows that, as trade is but another name for barter, a restriction of imports

would involve a diminished demand for English industrial products, now taken by other countries as payment for the goods which England imports. As an enlightened disciple of free-trade principles, he knows how the interests of England are best served. But when such a man turns his attention to Indian finance he will have much to learn. He will find that a six-penny income-tax produces but a small amount of revenue: that of that amount 8 per cent. is wasted in the cost of collection. He will be told that an income-tax is obnoxious to every body; that it harasses not only those who pay, but also those who should not be asked to pay but who are worried with demands which it costs them much trouble and expense to set aside. For myself I may say that, while I have always considered an income-tax correct in theory, the experience of the last two years has greatly increased my objections to it on practical grounds. When the enquirer turns to examine the incidence of indirect taxation in India he must be prepared for a new revelation. He will find that a salt-duty produces a large revenue without complaint from any quarter; that my hon'ble friend by a stroke of the pen can find a million and three-quarters of revenue which will not cost an additional rupee to collect; that the consumer, who will now be taxed a half-penny per month for his salt, will continue to use as much as he wants, and that, if the tax were a farthing per month, he would use no more; that there will be as little cause for complaint now the duty is increased as there was for gratitude when it was recklessly reduced. I have every confidence that the duties on salt and petroleum will not in the slightest degree limit the consumption; that our English and American friends will send us as much salt and petroleum as before, and will take from us as much of our produce in exchange. But, having said so much in favour of indirect taxation, I may be asked why I do not push my argument to its legitimate conclusion and advocate the re-imposition of the import-duties on piece-goods and the immediate abolition of the income-tax. My reply to this must be that I see no use in discussing a matter outside the range of practical politics. I think the duties were rashly taken off, but under present circumstances I know we will not be allowed to re-impose them.

"And now, my Lord, I will venture to say that it will be a mistake if this debate is allowed to take too gloomy a tone. We have much reason to look forward with hope to the future. Agriculture, the great stand-bye of the Empire, is flourishing as it never flourished before. The manufacturing interests are prospering and developing to the great benefit of the country. Trade is growing in magnitude. Communications are being rapidly improved. Our debt, although large, is amply covered by the value of State property. Burma will soon be peaceful and prosperous. Our frontier defences will before long be in a satisfactory condition. In your recent speech, my Lord, you attracted the sympathy of the country by the expression of your regret that it should have been your unpleasant duty to add to the burdens of the people. But the day may not be far distant when some Viceroy (I hope in the interests of the Empire it may be yourself) will have the pleasant task of remitting taxation on justifiable grounds. When that day comes, I trust you will be able to consult your Legislative Council, and we are ready with our programme. I trust the court-fees will be reduced and the rice-tax remitted. The obnoxious income-tax should be the next to go, and when any further power of remission remains we will not complain if our Finance Minister tampers with the salt-duty."

The Hon'ble MR. EVANS said:—"I am not an expert in financial matters, but having watched with interest the course of Indian finances from 1878, when I first had the honour of being a member of Your Excellency's Council, I am strongly impressed with the conviction that indirect taxation must be our mainstay in this country, and that further attempts at direct taxation will cause waste and friction disproportionate to the results. It has been suggested in this particular instance that the import-duty upon piece-goods should be re-imposed. Apart from the fact, as has been pointed out, that this is not a practical proposal, it appears to me that their re-imposition in the shape in which they existed before has become an impossibility. The growing competition between India and Lancashire will prevent their being re-imposed without their being of a protective

character. I have not seen any practical proposals for raising the necessary money to meet the exigencies of the State but those which have been adopted by the Government of India, namely, the increase in the salt-duties and the tax on petroleum. The statement which was made by the Hon'ble the Financial Member on the last occasion is a very able statement. It shows very clearly the strain which has been imposed upon the resources of India by the continued fall in exchange, the diminished revenue from opium, combined with the necessity for expenditure on our north-western frontier defences and the expenditure in Upper Burma. It also shows very clearly—what I believe to be the case—that the public moneys in India are disbursed with strict economy and supervision in the administration of this vast empire. It is also clear, I think, that the Government has done what it can, and with considerable success by the Finance Commission, to prune and reduce establishment expenses to the extent which was within the scope of that Commission. But the outlook, with the possibility of a further fall in exchange and a great probability of a further diminution of the opium-revenue from the increasing growth of the poppy in China and other causes, together with the necessity of continuing our increased expenditure in Burma for some time to come, is not a cheerful one. I am, I believe, expressing the views of many when I say that the time has arrived for the Home authorities seriously to take in hand reforms which the Governor General in Council is powerless to effect or to deal with. The Home charges are what cause India to feel the exchange, and the Home charges are what India cannot deal with. They are very heavy and are capable of great reduction. The enormous expenses thrown upon India by the short-service system, and the constant movement of troops between England and India, involves enormous increased expenditure; and many competent authorities are of opinion that the increased expenditure brings no increase of efficiency, but rather the reverse. The expensive transport system and many points raised by the late Army Commission are matters which the Home Government is bound to grapple with. The India Office itself needs a thorough overhauling, and considerable reductions might be made; for the times have changed, and it will almost certainly appear that the system is more cumbrous and expensive than is needed. The purchasing and spending departments at Home should be narrowly looked into. *Quis custodiet ipsos custodes?* There is also the further important question as to whether the old system of presidencies with separate Governors and Commanders-in-Chief, and separate armies, should be maintained; and this too presses for solution. I think, when all has been done that can be done on this side, we are entitled to look for some relief from the other side of the water. Having helped ourselves all we can, we are entitled to call on the higher powers for aid. Meanwhile, the government of this country must be carried on, but unless the Home authorities bestir themselves shortly they must expect to encounter grave and general dissatisfaction."

The Hon'ble SYUD AMEER HOSSEIN said:—"My Lord, since the introduction of the Bill last week, I have made enquiries in direct communication with the dealers of kerosine oil, to ascertain what would be the incidence of the proposed duty. The present market or contract value of each box containing two tins of the oil as entered in the invoice is Rs. 3-9. The duty at five per cent. would amount to about three annas per box. The oil is retailed in the bázár to the poor people in bottles. Each box contains 10 gallons of the oil, capable of filling up 48 quart bottles. So the 48 bottles will pay a duty of three annas or 36 pies, and therefore each bottle will pay a duty of three-fourths of a pie. The present retail price of a bottle of oil is one and half annas or 18 pies. The addition of three-fourths of a pie to the 18 pies will not be an appreciable burden to the poor people. The above calculations satisfactorily prove the unobjectionable character of the proposed duty. I have read with great interest the very able Financial Statement laid before the Council by the Hon'ble Finance Minister. I think that the hon'ble member has made out a good case for the increased taxation, which happily has taken the indirect form. I feel bound to say, my Lord, that nothing is so unsuited to this country as direct taxation. The law may not be so harmful or inequitable in theory, but its administration, in spite

of the closest supervision of the controlling authorities, is nearly always unsatisfactory, and sometimes attended with a good deal of oppression.

"At the risk of treading on forbidden ground, I respectfully trust, my Lord, that, should necessity arise for a further increase of revenue, recourse may be had to that form of indirect taxation which was abolished by this Council a few years ago, and which, so far as India is concerned, is the least objectionable impost."

The Hon'ble RANA SIR SHANKAR BAKHSH SINGH BAHADUR said :—"I have fully considered the Petroleum Bill and the Statement of its Objects and Reasons. Since petroleum (including various kinds of inflammable liquids enumerated in the Bill) is an article of trade, it does not seem to me improper to levy a customs-duty on the same on its being imported into British India from any other country or island. My reasons for the above conclusion are as follows :—

"(1) the Government has, both on land and water, afforded every convenience and safety to the public by means of railways and steamers, which facilitate commercial communications with distant countries, and thereby cause the prosperity and development of commerce ;

"(2) the Government, as far as possible, protects the property of every individual.

"Having these reasons in view, I entirely agree with the hon'ble member, Mr. Westland, in his proposal to impose a duty on petroleum ; but, since at the same time it appears from the Statement of Objects and Reasons that the trade of petroleum has been on the increase for the last two years only, I beg to suggest that in the beginning, if deemed advisable, the rate of duty should be a little lower than that which has been proposed. In future, the rate may be raised if the said trade prove more flourishing, or if the present increase therein remain in after years steady."

The Hon'ble RAJA PEARI MOHAN MUKERJI said :—"The increased duty imposed upon salt a few days ago will so nearly meet the anticipated deficit, and the revenue expected from the proposed levy of a customs-duty on petroleum is altogether so small, that I was tempted for a moment to suppose that one of the objects for which this small measure has been proposed was to overcome the legal difficulty in the way of gratifying a widely and influentially expressed public desire. Such a supposition would, perhaps, have been wholly groundless, but I nevertheless feel beholden to Your Excellency's Government for having allowed me and my non-official colleagues in their Hon'ble Council an opportunity for discussing the main features of the financial budget for the ensuing year. The Hon'ble the Finance Member is to be congratulated on the lucid exposition of the financial position of the country which he has given to the Council. The inevitable expenditure for the defences of the north-western frontier and for bringing Upper Burma under civilised administration would have been met from the ordinary and recurrent revenues of the country if the increased loss by exchange and the falling off in the opium-revenue and the gross earnings of railways had not caused a strain beyond the capacity of our revenues to bear. It is again a sort of expenditure which, on account of its being immediately unproductive, must be charged on the revenues of the year. To think of meeting it by raising a loan would be extremely unwise, as it would permanently add to the burdens of the country and make the financial position of future years much worse. Before we realise therefore a substantial saving of expenditure by such measures of economy as might be carried without diminishing the efficiency of the various departments of the administration, there is a clear necessity for a large addition to the recurrent revenues of the ensuing year. The increased salt-revenues will supply this addition and leave but a small deficit, and, as petroleum is not a very important article of commerce and a duty upon it is likely to touch the poorer classes, I suggested at the last meeting the propriety of looking to other articles for raising a revenue upon by means of an import-duty. Whether a duty on metals and hardware would not press more harshly than one on mineral oils, at least on certain races and classes of the people, is, however, a

question which in the absence of carefully prepared statistics I do not wish to face. The very universality of its use points to petroleum as an excisable commodity, and all objections to a duty upon it in this country, based upon humanitarian grounds, vanish when it is considered that the average incidence of the tax upon every family in the empire will be less than half an anna a year."

The Hon'ble MR. WESTLAND said :—" It has been particularly gratifying to myself, and I doubt not also to the other members of Your Excellency's Government, to find that the proposals we have made for the restitution of our financial position have been so generally accepted by those who are most qualified to pronounce an opinion regarding them. I am afraid that a sense of relief from taxation in a more unacceptable form may have conduced in some degree to the general acceptance of the enhancement of the salt-duty. For myself, therefore, I would not carry this public approval of our policy so far as to remove the reluctance with which we had recourse to the salt-duties, and I shall be very glad when the time comes in which we can relegate the eight annas, which we have now re-imposed, back to the position in which Sir Evelyn Baring placed it, namely, that of a reserve to be appealed to in times of trouble. But our first duty undoubtedly was to put ourselves right with the world, by making our revenue adequate to our expenditure, and I think it is a matter on which we may well congratulate ourselves that our full and frank statement of our financial position has enabled the public to realize the difficulties which we had to meet, and to give its approval to the means we are adopting to escape from them.

" It is only fair that I should say we have no intention of now folding our arms and, having secured what we hope may be a balance on the right side, of relaxing our efforts in the direction of economy. So long as our financial position is dependent upon the maintenance of a salt-duty of Rs. 2-8, we must regard ourselves, in the management of our expenditure, as still under the same obligations which a deficit would impose upon us. We must also do our best in the development of our existing revenues. I look hopefully to a considerable increase in the excise-revenues, and believe that a great deal might be done in Northern India by the introduction of the methods which in Bombay and in Madras have so powerfully contributed to the increase of revenue under this head. I believe also that we have far from exhausted the possibilities of the provincial system, and I am of opinion that we may find in further development of it a means of increasing our financial strength. By these, and by other means, we must strive to bring more near to us the date when it may be possible to examine our revenues for the purpose of remission. My hon'ble friend Mr. Steel has recommended to our notice in this respect the rice-duties, which have certainly been repeatedly condemned on economic grounds, and which only financial necessity has preserved in existence. But I am afraid that remissions of revenue have at present only an academic interest, and it is only waste of time to discuss now what will most likely have to wait for our successors to decide.

" And for the same reasons I must also claim exemption from the duty of saying anything about the import-duties generally. The policy of their remission has been referred to more than once, both in former debates and during the present one. But the policy, I submit, must be regarded as a closed book. The practical questions which submit themselves for our decision are sufficiently numerous, and sufficiently important to occupy our whole attention; and the practical question with regard to the import-duties is not whether they should have been remitted or not, but whether, having been remitted, it is practicable now to re-impose them. To this question I do not think there can be two answers. Manchester and Bombay are now such rivals that it would be quite unjustifiable to tax Manchester with an import-duty unless we also taxed Bombay with an excise-duty; and the difficulties in the way of an excise-duty, especially with reference to mills which lie in Native territory or which might be transferred to Native territory, are such as to place the proposal outside the range of practical politics.

" The Hon'ble Rájá Peári Mohan Mukerji has in connexion with this subject referred to the propriety of re-imposing the duties on metals and hardware. The

tax upon metals yielded only 10 lakhs, and the tax upon hardware amounted to under 3 lakhs. Apart from the general inadvisability of re-imposing import-duties, there are practical considerations against the re-imposition of particular duties the proceeds of which would be small; for it can never be worth while to introduce the general machinery of a customs-duty for the purpose of obtaining the small sum of 13 lakhs. The justification for the imposition of a duty on petroleum lies in the fact that it can be done under the existing conditions of the trade with practically no additional expense or restrictions upon the trade. That would not be the case in regard to the imposition of duties on metals and hardware; and, moreover, I do not endorse the contention of my hon'ble friend that a tax on metals and hardware will only fall on the rich and not in any respect on the poorer classes.

"My hon'ble friend Mr. Steel has also referred to the claims made on behalf of litigants that we should reduce the fees payable by them, and the same subject was taken up in the letter, to which he has made allusion, of the Chamber which he so ably represents. For one reason I am glad that the reference has been made, because it gives me an opportunity of removing what seems to be a very general misapprehension. I shall not discuss the question whether the administration of civil justice may or may not be made a source of revenue just as reasonably as any other Governmental business: that is a question on which, especially in India, there may very well be two opinions. But I would simply ask the question—On what ground is it supposed that, as matters stand, the Government makes any profit at all? No figures that I have ever seen establish such a conclusion. It is easy to show that the revenue from court-fees more than covers the cost of the salaries of officers and the establishments employed in connexion with Civil Courts; but, before a fair account can be made up, numerous other items have to be regarded. You have to reckon, for example, the cost of pensions and of leave-allowances, and the cost of providing and maintaining buildings. It is not a very easy thing to do, but we have made elaborate investigations upon this basis; and the result, so far as we have made it out, does not support the view which has been too readily assumed by my hon'ble friend and by others. To mention only the case of the larger provinces: there is a considerable loss in Bombay; in the North-Western Provinces we also overspend the income by about 10 per cent.; in Madras we make a saving of about 5 or 6 per cent.; and in Bengal the saving is probably somewhat larger than that. The smaller provinces show a loss in every case. I cannot state in actual figures the result for the whole of India, but so much at least appears evident, so far as our investigation has gone, that very little, if any, profit is made out of the whole business, and that litigants do not, on the whole, pay more than is required for the maintenance of the Courts of law. I think it is very important that these facts should be known. The high judicial authorities who are charged with the over-sight of the administration of justice are necessarily, in the plain exercise of their duty, continually pressing for improvements and additional expenditure in all directions; and they have a strong case if it were really true that Government made the administration of civil justice a source of revenue. But, as this is not the case, India cannot afford to pay for perfection in that department any more than in any other, and the Government is not justified in setting aside financial considerations in dealing with these subjects. It is, to say the least of it, doubtful how far the reduction of the court-fees duties, even if carried out, would give the anticipated relief to litigants. Although I cannot speak from personal experience, I believe the payment of court-fees forms but a small proportion of the total of the law charges incurred by a litigant, and the reduction of their amount would make no great difference in the total of the charges which the litigant has to meet. But in any case the facts I have stated will show that, so far as the Executive Government goes, there is very little chance of our being able to afford any reduction of the revenue from court-fees as long as the expenditure bears its present proportion to the receipts; and that, if the public consider their burden too heavy, the only condition on which relief can be afforded is that by some reforms in procedure or system, or by some other means, a better tale of work be obtained from the existing Courts.

"My hon'ble friend Mr. Steel has referred also to certain complaints which have been put forward as to the hardships entailed upon the owners of salt in bond. The fact is, according to information which I also have received, that the owners of salt in bond happen also to be owners of larger quantities of salt in course of transit by sea; and, as he has explained, these owners, having large quantities of salt at sea in respect of which the provisions of section 37 of the Sea-customs Act applies, are able to realise large and totally unexpected profits; and while they are engaged in selling, at this unusual profit, the salt they have at sea, they of course put off, in the meantime, the sale of the salt they have in bond. The hon'ble member will, perhaps, be extremely surprised to hear that these merchants have made this the subject of a memorial to the Government, in which they refer to the action of the Government in suddenly increasing the salt-duties as imposing upon them a "ruinous loss." "Ruinous loss" is certainly a curious term to apply to an operation that has brought them an unexpected profit of some lakhs of rupees. I have no doubt that they would like to have its operation extended also to the duty upon salt in bond, by which, of course, their profits would be enhanced to double the amount they will now receive. But, when an importer deliberately chooses to bond his goods instead of bringing them to sale when first landed, he must accept the risk of an alteration of the duty at the time at which he chooses to bring the goods for consumption. It is very pleasant to learn that the notification of the enhancement of duty has not as a matter of fact involved any loss to the salt-merchants of Calcutta, but I confess it would have been preferable if the operation of the Sea-customs Act had not entailed a loss to the Treasury and a gain to them of the duty upon salt in course of transit by sea.

"On one other point, I wish, with Your Excellency's permission, to offer some observations. The proposal has been made that our present difficulties may be evaded by the plan of separating Burma from the rest of India, constituting it a separate province and borrowing against its future revenues. For such a plan, of course, separation from India must be absolute and complete; the mere separation of the Burma budget into a separate account, while still remaining part of the revenue and expenditure for which the Indian Government are responsible, would mean nothing at all. You do not get rid of expenditure, and of the liability that it imposes upon you, by the simple process of writing it under a separate account. But this separation of Burma into a new and separate financial entity is one of those proposals which crumble to pieces the moment you attempt to give them definite practical shape. The whole basis of it, of course, is that the local revenue is not at present, and is not likely for some time to come to be, equal to meeting the expenditure. We cast Burma adrift on the express ground that it is for practical purposes insolvent, and financially not worth keeping. But who will lend money upon the security of revenues such as these? Burma has no credit; it cannot have, if it is disparaged at the very start by such a policy. Whatever money is raised therefore must be raised on the credit of India; and we come back to the very methods to which I put forth the objections by anticipation last week. There is no difference whatever between the plan of opening a new Burma account and borrowing on the credit of India to meet the deficit it is to show, and the plan of charging the expenditure as Indian expenditure and borrowing instead of raising revenue to meet it. The latter is the honest and straightforward way of stating the facts; the former is an elaborate device for concealing the truth from yourself.

"A financial separation is therefore a practical impossibility, but, even if it were not so, it would be a policy to which we have no right to resort. The annexation of Burma differs in no respect from the various annexations which we have made from time to time, and which have built up the India we now know. One after the other they have been incorporated in the empire, brought under one common administration, one common system, bound together by ties—administrative, political, military and commercial—which render any idea of separation an impossibility. Some provinces are rich and advanced, some are poor and backward; but all have benefited enormously by the linking together in a common system. We have no more right to cast Burma out of the common brotherhood and to tell it to bear its own burdens than

we have to select the poorer portions of Bengal or Assam and to tell them that the wealth of their neighbours cannot be applied to giving them a share in the common civilization. For thirty or forty years Burma has been a member of the empire, has borne its share in its burdens, has paid like the other provinces its contribution towards the common imperial expenditure. After having obtained from it for so many years all the advantages which arise from the broader basis on which the empire has been built, and the measure of financial relief which is due to its participation in the common burdens, I cannot conceive by what right we can now impose upon it the burden of the new conquest and tell it that it must from its own resources and without help from us bridge over the interval that has to elapse between our first occupation of a new and undeveloped province and the time when it ceases to be a burden and becomes a support to our financial position. For Upper Burma, its annexation and its administration, we, the Indian empire, are responsible; and it would be as unjust politically, as I believe it would be in the end financially foolish, were we to attempt to pass on to others' shoulders the burden of the responsibility we have deliberately assumed. The time has not yet come when we need stand aghast at our own greatness and beg one of our own minor provinces to take off our hands the responsibilities which that greatness imposes upon us."

The Hon'ble LIEUTENANT-GENERAL CHESNEY said:—"I did not intend to trouble the Council with any remarks to-day, but something has been said by my hon'ble friend Mr. Steel in the course of his very interesting and lucid statement which tempts me to offer a few observations on the subject. I think we must all be indebted to the hon'ble member for having in a few words of admirable common sense explained away a great deal of the nonsense which has been talked during the last few days about the irregular action of the Government in regard to the mode by which the salt-duty has been enhanced; and it is very gratifying to find the general policy of the Government supported by so high an authority. But one remark was made by him to which I venture to take exception. My hon'ble friend spoke in terms of blame of the action of the Government in 1882 when they reduced the salt-duties: he spoke of the 'reckless' reduction of the salt-duties in 1882. I venture to demur to that expression as being a correct interpretation of the facts of the case. The Government in 1882 had a considerable surplus in hand; and here I might venture to remind the Council that India, whose financial condition my hon'ble friend Mr. Evans considers to be gloomy, shares with England the happy position which, with the single exception of the United States of America, it alone possesses among all civilised countries, of ever having a surplus in any years. If you examine the financial condition of all the countries in Europe, there is one point in which they all agree, namely, that there is uniformly a deficit, and uniformly a fresh loan, every year. The revenues of France, Russia, Italy, and I believe Germany also, year by year fail to make good the necessary expenditure, and the deficit has to be filled up by the inevitable loan. India has had occasionally to borrow money, but it has fortunately had during the last thirty years several years of surplus. India and England are the only two countries in that happy condition. Now, as regards the mode of dealing with a surplus, I think we may take a lesson from the practice which is followed in England. In England, when there is a surplus the practice used to be to take off some of the import-duties in order to cheapen articles which are in common use. After a time, when the process of reduction of the import-duties had been carried to a very great extent, then English financiers began to operate upon the income-tax. The practice having been dropped of the further remission of import-duties, there were practically only two ways of dealing with a surplus—to reduce the income-tax or to pay off a portion of the national debt; and the former alternative has been the one usually adopted. Now, in this country the salt-duties practically take the place of the income-tax in England. The income-tax in England is paid by a large proportion of the community, whereas in India the income-tax falls upon a very small percentage of the people, and it is only by dealing with a tax which affects the mass of the community that any considerable operation is possible, while, as has been repeatedly pointed out, the salt-duty is a duty which can be increased or reduced at will without any additional

expenditure for collection. Now, there were two courses open to the Government of 1882—to lower the salt-duties or to pay off debt. Suppose the Government had not pursued the 'reckless' course of reducing the salt-duties which had been commented upon by my hon'ble friend Mr. Steel; what would have been the certain consequence of maintaining that tax at the higher rate? Anybody acquainted with the history of Indian administration will know that there could have been but one certain result—the expenditure would have increased to the full extent of the surplus in a very short time. The Government of India with a surplus to dispose of would be immediately subjected to the pressure of the Local Administrations for larger grants of money, and we may be sure it would be inundated with proposals from all directions—from admirable motives no doubt—for the means of improved administration in all branches, and the surplus would soon be consumed. If, therefore, the salt-duties had not been reduced in 1882, the Government of India would have been left at this period without that valuable resource to enable it to retrieve its financial position. I venture to think that it is always incumbent upon the Government to pare down its revenue as well as its expenditure, and that a good surplus of one year should not be made available for increased expenditure, but should rather be applied to the reduction of taxation.

"I wish also to make one observation in reply to what has fallen from the Hon'ble Mr. Evans as to the gloomy prospects of Indian finance. In this my hon'ble friend echoes a good deal of what has been said during the last few days about the state of the Indian finances in many different quarters. I saw the other day in a highly respectable newspaper published at Allahabad, which generally writes in a very lucid strain, a reference to what it called the present financial crisis. Now I am old enough to recollect a good many financial crises. First of all came the great crisis of the mutiny, when forty millions had been spent, the collection of the revenue had been stopped over a large part of the country, and the treasury was empty—an occasion when it might indeed appear as if we were on the eve of national bankruptcy. Yet three years afterwards we had already arrived at a time of prosperity and a handsome surplus. Then, in 1876, there was a crisis during the famine, when we had to spend no less than sixteen millions merely to keep people alive. Then came the great drain upon the Government during the time of the Afghan War, when twenty millions were spent. Then again you heard the old story about financial bankruptcy. Three years afterwards, and during the time of Sir Evelyn Baring, he was able to bring out a prosperous budget with a large surplus. In face of these financial crises I think the language used in regard to the present state of things is a little hysterical. It is quite true that under conceivable circumstances, if all things combined to go wrong together—if exchange continued to go down—if the revenue from opium continued to fall, if trade became more depressed, then certainly we might be in a bad way. But, as my hon'ble friend Mr. Steel has reminded us, this is not a time of mercantile or social depression. The very loss by exchange, which is one of the causes of difficulty for the Government, in the opinion of a good many competent judges is a source of great prosperity to the country. I think, therefore, that, if we look back at the history of these real financial crises through which the Government has safely emerged, we need not be alarmed at the present state of affairs, which, compared with what has happened in the past, is merely a financial ripple on the water."

His Excellency THE PRESIDENT said:—"Our hon'ble colleague the Finance Member may certainly be congratulated on the candid and generous manner in which his financial statement has been received by all the members of this Council; and it is gratifying to the Government to feel that not only do we possess the unanimous approval and support of the Council, but that we may fairly conclude that the views which have been expressed by Mr. Steel in his very weighty speech, by Mr. Evans and by all the Native members are the reflex of that intelligent public opinion which they are so well entitled to represent. The question has been so ably dealt with by every member who has spoken, and the consensus of opinion is so general, that it is unnecessary for me to trouble the Council further. Of course the real difficulty attending our financial

policy is the instability of silver. With an uncertainty of that kind introduced into all his calculations, no Finance Minister can ever enjoy any real repose. He must be always conscious that in the unknown future there may exist contingencies which will upset all his calculations and destroy the anticipated equilibrium in his budget; but from the very nature of the case all that the Government can do is to exercise its best intelligence in calculating the probabilities of the actual situation and leave the ultimate issue in the hands of Providence. As I have already had occasion to say, had it not been for the fall in silver which has made me three millions a year a poorer Viceroy than I was when I first came to the country, notwithstanding even the fall in opium and the expenditure in Burma, I think we might have tided over our present difficulties without any resort to increased taxation. From what I have recently heard from our Minister in China it does not seem likely that any very considerable change in the mercantile relations between China and India as regards opium is likely to ensue. Again, though we have no right to allow such an anticipation to influence our practical policy, we may fairly hope that our railway receipts will also recover. With regard to Burma, there is no doubt that, although during the last year the expenditure has been very heavy,—heavier even than was anticipated,—it will be a diminishing charge, and even in the budget we are now preparing a change for the better will be shown. Moreover, it must be remembered that Lower Burma may be expected, if not altogether, at all events to a considerable extent, to be able to carry Upper Burma on its back. It is true the surplus revenue of Lower Burma which annually accrues over and above the expenses of its own administration, and now amounts to nearly a million, only represents the fair share which that province might be called upon to pay towards the general imperial expenses of administration; but, on the other hand, it is clear that, if Lower Burma did not exist, the large sums which for some years past we have received from thence would have had to be supplied by India herself from extra taxation from which she has now been relieved. Consequently, were the accounts of the two provinces to be united, the deficit in regard to Upper Burma, even for the present, will be found to be inconsiderable. It will be interesting to the Council to know that not only are we daily receiving satisfactory proofs of the rapidity with which Upper Burma is settling down and order is being established, but that we have made most satisfactory progress in dealing with all those subordinate questions which affect the Shan States and our relations both with Siam and China. It has been stated that this Government has determined upon the subjugation of the Shan States and that we are about to send a *corps d'armée* in order to carry this purpose into effect. Such an observation only shows how very great is the misconception which prevails in regard to the political and geographical condition of what are known as the Shan States. As you are aware, Burma may be described as a broad valley traversed by the Irrawaddy and the Chindwin, with the Arakan mountains on the western side and a corresponding high plateau on the eastern side. It is upon this plateau, which extends as far as the Salween, that the Burmese Shan States are situated. These States have always been subject to Upper Burma, and, when we took possession of that country, we sent messages to their various Chiefs that from henceforth they were to regard Her Majesty the Queen as their Sovereign. This information was received upon their part in a satisfactory manner, and they suggested that we should send up some officers to settle the exact nature of their future relations with us. We have taken advantage of the cold weather to despatch two political officers into the Shan States accompanied each by a small column. These gentlemen have traversed the whole district from one end to the other in perfect security, and have been everywhere received in a cordial manner, both by the population and by the various Chiefs. Not only so, but our agents have met on the extreme eastern frontier of Shan Burma the authorities of Siam, and have come to a preliminary understanding with them as to the frontier which is hereafter to divide the Shan States under British rule from those under Siamese jurisdiction. But what perhaps is even a more gratifying feature in the situation is the fact that the Government of His Majesty the Emperor of China is exhibiting towards us a most friendly spirit, and is doing everything we could desire to render

the settlement of that part of Burma which borders on China easy and successful. The Viceroy of Yunnan has received instructions to order the officials on the Chinese frontier to cultivate friendly relations with us, and the effect of this action upon the part of China is now becoming very marked. I may mention, as an additional proof of the desire of China to exhibit a conciliatory spirit towards the Government of India, that she is using her best efforts to induce the garrison of Tibetans who have passed beyond their own frontier and have built a fort on a road which was made by the Indian Government in Sikkin, and over which we have definite and strict legal rights, to retire within their own territories. Consequently, although, as must always be the case in a new province recently added to the empire, a very considerable outlay will be necessary in Burma with the view to furnishing it with roads, jails, barracks and public buildings, and for the purpose of opening up what are undoubtedly its large material resources, I do not think that any one need apprehend that our expenditure in Burma will eventually prove a source of financial embarrassment to the Indian Government. Thanking the members of the Council for the patience with which they have listened to my few observations, for the generous spirit in which they have received the financial statement which has been placed before them, as well as for the valuable suggestions which have fallen from various members, I proceed to put the motion, namely, that the Bill to provide for the levy of a customs-duty on petroleum be referred to a Select Committee consisting of the Hon'ble Messrs. Scoble, Whiteside, Steel, Halliday and Westland."

The Motion was put and agreed to.

The Council adjourned to Friday, the 10th February, 1888.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM; }
The 8th February, 1888. }



SUPPLEMENT TO
The Gazette of India.

No. 6.} CALCUTTA, SATURDAY, FEBRUARY 11, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully or make known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the Week ending 1st Feb. 1888.

The unsettled conditions which had characterised the weather for the period January 19th to January 25th continued into the week under review.

On the 26th the depression, which was reported from the neighbourhood of Deesa on the 25th, had reached Seoni, where the barometer had fallen $\frac{1}{8}$ th of an inch. On the same day a second depression was shown over the north-west of the Panjab. The effect of these two depressions was to occasion a strongly marked easterly and south-easterly current of wind over the Gangetic plain, a westerly wind in the south of the Panjab, and a north-westerly wind over Rajputana and Guzerat. Both currents brought up much moisture. Rain was general over Northern India, Central India, and Rajputana, and snow fell on the hills. The heaviest rainfall was 2 inches at Patna, 1 inch at Roorkee and over $\frac{1}{2}$ an inch at Agra, Ludhiana, Lahore, Sialkot, Rawalpindi and Jeypore. The snow in the North-West Himalaya was exceptionally heavy, the undrifted snow at Mussooree and Simla measuring about 3 feet in depth. On the 27th the depression in the north-west had disappeared, but rain was reported from all parts of Bengal and the North-Western Provinces and from one or two stations in the central parts of the country and from Rawalpindi. Further snow had fallen on the hills, but the amounts were much less than on the preceding day. The depression from Seoni had reached Gopalpore, and the rainfall over Bengal and the head of the Bay was probably largely due to the ascensional movements taking place within the area of this depression. On the 28th the general barometric distribution had assumed a more normal form. A large area of high

pressure (30·10" and above) had appeared over North-Western India, and the winds in that neighbourhood had returned to their usual north-westerly and westerly direction. Over the Bay readings were still abnormally low, and the depression, which had been shown near Gopalpore on the previous day, had apparently passed out to sea and was crossing the head of the Bay. In consequence, while fine weather was reported from most parts of Upper India, rain still continued over a large part of Bengal, Assam and the head of the Bay. The wind directions over Central India and the Peninsula were very irregular, westerly and north-westerly winds prevailing largely. By the morning of the 29th the depression over the Bay had reached the Arakan Coast, and rain was reported from Akyab, Thyetmio, Chittagong and Cuttack. With the exception of the head of the Bay where pressure was very deficient, the general distribution was fairly normal, a large high-pressure area overlying Northern India, with relatively low readings over the Malabar Coast and Ceylon. At Kurrachee the barometer was falling briskly with a rather strong easterly wind, and rain was reported from Sind and Dera Ismail Khan and snow from the North-West Himalaya. The wind circulation over Northern and Central India was fairly regular. On the 30th the chart showed a well-marked storm lying to the west of Kathiawar. It occasioned a cyclonic circulation of the winds in its neighbourhood and gave rain to Guzerat, the south of Rajputana and Lower Sind. On the opposite side of India, conditions had improved, the disturbance near Akyab having disappeared and the rain and cyclonic winds ceased. A large high-pressure area still overlay Northern India and except for the Kathiawar depression, conditions generally looked tolerably settled. On the 31st this depression had advanced eastward as far as Indore. It appeared to be slowly filling up, but was still surrounded by a well-marked cyclonic circulation of the winds. It was giving rain to all the Rajputana stations and to Deesa and Rajkote. The chart of February 1st showed that the barometer was rising slightly in the north-west but falling elsewhere. The depression near Indore had disappeared but another, though very slight depression, lay between Ratnagiri and Bombay, and conditions off the Sind Coast again looked very unsettled. Slight rain had fallen at Kurrachee and Jeypore.

Pressure.—The mean pressure of the week has been above the monthly average around the Gulf of Martaban, in Behar, the North-Western Provinces, the south-east of the Panjab, in the Peninsula (except the Circars) and in Rajputana and Central India; below it elsewhere. The greatest deficiency has been over the hills (where the barometer has been very low), the greatest excess on the Malabar Coast.

Temperature.—Has been above the monthly average in Burma, Ceylon, Malabar, and Madras, but has been much below elsewhere. In Northern, North-Western and Central India the weather has been exceptionally cold—more particularly on the hills. The mean deficiency, as compared with the monthly average, has been 3° in the Central Provinces, 4° in Bengal and the Panjab, 6° in the North-Western Provinces, Guzerat and Central India, 8° in Sind and Rajputana and 9° at the hill stations. Sharp frost has prevailed on the hills during nearly the whole week.

Humidity.—The air has been damper than usual almost everywhere.

Rain.—The rainfall of the week over the greater part of the country has been exceptionally heavy. In Malabar and Bombay there has been no rain, and in Ceylon, the Berars and Central Provinces and Madras only an insignificant amount, but elsewhere the total has been everywhere high. The greatest average fall per station was in the hills.

This wet week has had the effect of considerably reducing the deficiency which previously prevailed over Northern India. At several places in Bengal, the North-Western Provinces, the Panjab, Sind and Rajputana, the seasonal rainfall is now in excess of the average and at nearly all stations in those Provinces the existing deficiency is generally slight.

The concluding table gives the total rainfall of the past week according to the different provinces.

DIVISIONS.	Number of stations.	Total rainfall.
Burma	2	1'11
Bengal and Assam	16	17'05
North-Western Provinces and Oudh	9	5'16
Panjab	7	3'48
Hill Stations	6	13'03
Ceylon	1	0'02
Malabar Coast . . . . .	...	...
Bombay . . . . .	...	...
Berars and Central Provinces	2	0'30
Guzerat and Central India	5	2'46
Sind—Rajputana	5	6'92
Madras	1	0'25

W. L. DALLAS,

for Meteorological Reporter to the Govt. of India.

Simla, 4th February 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 4th February 1888.*—No rain, except a small quantity in Ganjam and Vizagapatam. Rainfall to date generally sufficient, except in parts of Vizagapatam, Madura, Tinnevely and Salem. Water-supply for cultivation deficient in four talukas of Madura. Agricultural operations progressing as usual. Crops generally good, but slightly damaged here and there by rain, disease or insects. Pasture generally sufficient, but scanty in Malabar, and parts of Madura and Anantapur, and decreasing in Vizagapatam. No material fluctuations in prices. General prospects favourable.

Bombay.—*For week ending 8th February 1888.*—Rain in most districts of Sind, Guzerat and Kathiawar, favourable to late crops in Karachi, but wheat and cotton in parts of Ahmedabad and Kathiawar, cotton in parts of Broach and Baroda and some other crops in parts of Kaira and Panch Mahals and Baroda damaged by it; *jowari* in parts of Poona, linseed and gram in parts of Sholapur and exotic cotton and wheat in parts of Dharwar blighted; wheat in one taluka of Kaira damaged by rust and standing crops in one taluka of Nasik by adverse winds. Harvesting of early crops in progress in parts of Hyderabad, Khandesh and Sholapur and of late crops in parts of Khandesh, Nasik, Dharwar, Ahmednagar, Poona, Bijapur, Sholapur, Belgaum and Rajkot. Cotton-picking continues in parts of Surat and Kathiawar. Standing crops fair in Surat, Colaba and Belgaum, middling in Thana and good in other districts. Prospects of cotton in Wadhwan from 8 to 10 annas.

Bengal.—*For week ending 7th February 1888.*—No rain, the weather was fine throughout the week. The *rabi* and poppy crops have been much benefited by the rain of the last week, and are now generally doing well. Mustard and pulses are being gathered. The outturn of mustard is below the average in Chota Nagpore and in the Bhagulpore and Purneah districts. Sugarcane harvest is proceeding, and is giving a good outturn generally. Prospects of tobacco are promising, also of *ganja* in the Rajshahye district. *Boro* paddy is being planted out, and is thriving well. Ploughing for early rice, jute and indigo is in progress. Price of rice remained almost stationary during the last fortnight.

N.-W. Provinces and Oudh.—*For week ending 8th February 1888.*—Slight rain fell in most districts during the week. Clear weather is now needed for the crops in Lucknow, Cawnpore and Jhansi. The prospects of *rabi* are good and the poppy crop is thriving. The markets are full, but prices are still high. Condition of agricultural stock generally good.

Punjab.—*For week ending 8th February 1888.*—Rain has fallen in almost every district. Prices are very unsettled; in two districts a rise is reported; in others prices are stationary or falling. *Rabi* prospects have been greatly improved by the recent fall of rain; in Delhi and Hissar more rain is wanted. Prospects are now good. No damage done to crops. Stock cattle are healthy, except at Shahpur. Fodder is scarce in most districts, but grass prospects have improved. Poppy sowings completed.

Central Provinces.—*For week ending 8th February 1888.*—Weather rather cloudy, with slight rain in Seoni. The winter crops are generally in good condition; but linseed has been injured in Raipur, and a very poor outturn is expected. Prices are rising in Jabalpur and Bilaspur. Cattle in good condition.

Burma.—*For week ending 4th February 1888.*—Slight rain has fallen in the Akyab and Sandoway districts of Lower Burma, and in the Bhamo, Sagaing, Chindwin, Kyaukse, Pagan and Yamethin districts of Upper Burma. Ploughing and planting of dry-weather crops progressing. Health of cattle is good in most districts. No change in estimates of probable outturn of harvest since last report. Price of paddy has risen largely in the Mergui and Chindwin districts, and slightly in Akyab, Thonegwa and Myadoung. Price of paddy has fallen slightly in Rangoon, Hanthawaddy and Shwegyin.

Assam.—*For week ending 8th February 1888.*—Weather cold and cloudy with a few showers during the week. Winter rice harvest over in most districts. Sugarcane is being crushed. Tea-pruning nearly finished. Ploughing for summer rice general.

Mysore and Coorg.—*For week ending 8th February 1888.*—No rain. Standing crops in good condition, except in one taluka of the Shimoga district, where the wheat crop is reported to be affected by disease. Outturn of harvest favourable. Cattle generally in good condition. Prices slightly fallen in the Bangalore district.

Coorg has also had no rain. The coffee crop has been mostly picked. Prices of coffee have been falling, but show inclination to rise again.

Berar and Hyderabad.—*For week ending 8th February 1888.*—No rain during the week. Rainfall good throughout the province. Threshing of *jowari*, *tur* and *moong* continues. Standing *rabi* crop in good condition. Cultivators are engaged in preparing soil for the next season. Cattle healthy. Fodder insufficient in the Amraoti district. No noticeable change in the prices of food grains.

No rain in Hyderabad during the week. Agricultural prospects continue good.

Central India.—*For week ending 8th February 1888.*—Slight rain; except in Bhopal and Bhopawar fall has been sufficient. No change in agricultural operations since last week. Standing crops generally good. Outturn expected good, except in Western Malwa and Goona. Slight damage to wheat by blight in Bhopawar and hail in Goona. Agricultural stock and pasturage and forage good. Stock reported to be indifferent in Goona. Prices of food grains rising or high. Opium crops fairly good.

Rajputana.—*For week ending 8th February 1888.*—Rainfall above the average. Agricultural operations satisfactory. Standing crops much improved by recent rain. Present prospects good. Agricultural stock generally good. Pasturage or fodder sufficient. Prices steady, but still high in some States.

E. C. BUCK,
Secretary to the Government of India.

Baroda	8 3	8 3	9 2	8 9	6 15	8 0	8 0	11 4	11 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14 4	14
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• In common use.

† Not procurable

+ No sale.

j In sub-divisions retail prices of salt per rupee were :—Mangalore 13 seers and Kandi 12-3 seers.

At Bishenpore retail price of salt 12 seers per rupee.

At Rampore Hat retail price of salt 13 seers per rupee.

in subdivisions retail prices of salt per rupee were :—(a) bulk 11 seers and 13-4 seers. In subdivisions retail prices of salt per rupee were :—(a) bulk 11 seers and 13-4 seers.

In sub-divisions retail prices of salt per rupee were:—Baraset and Dum-Dum 12 seers Bussirhat 12 seers. In the divisions retail prices of salt per rupee were:—Serampore 12-3 seers, and Jehanabad 12-12 seers.

Diamond Harbour (Kulpihat): 11 seers and Barrackpore 12-12 seers.

in subdivisions retail prices of salt per rupee were :—Koochra 13.8 seers, Meherpore 12 seers, and Chua-

In subdivisions retail prices of salt per rupee were:—Satkhira 11.10 seers and Bamtalat 17 seers.

In sub-divisions retail prices of salt per rupee were:—Jhenidah, Narail and Bongong 12 seers and Magura 11 seers.

j. In sub-divisions retail prices of salt per rupee were :—Jungipore 13 seers and Kandi 12·8 seers.

At Thakurgaon retail price of salt 11 seers per rupee.

At Seraikunche retail price of salt 12 seers per rupee

At Silliguri retail price of salt 12 seers per rupee.

At Fallacotta in Alipore sub-division retail price of

in sub-divisions retail prices of salt per rupee were :—Manickgunge 11 seers, gunge 12.5 seers.

9 In sub-divisions retail prices of salt per rupee were :—Patuakhali 9.9 seers, Perozopore 11 seers.

In sub-divisions retail prices of salt per rupee were :—Kishoregunge 12.5 seers, Attea 12 seers

seers, Sierpore 10 seers and Netrokona 12-4 seers.
At Cox's Bazar retail price of salt 11 seers per munda

At Panchgachia in Fenny sub-division retail price of salt 10 seers per rupee.

1

[illegible]

* Increase in the price of common rice is due to less quantity being brought to market for sale.

In sub-divisions retail prices of salt per rupee were :—Bhabuah 11 seers, Buxar 12-5 seers, and Sasseram 12-5 seers.

At Madhubani retail prices of salt 11 seers per rupee.

At Hajipore retail prices of salt 12-4 seers per rupee.

At Bettiah retail price of salt 11 seers per rupee.

At Begusarai retail price of salt 11 seers per rupee.

At Banka and Mudenpoora retail price of salt 11 seers per rupee.

† Not procurable.

+

31 In sub-divisions retail prices of salt per rupee were:—Kishengunge, 10 seers and Arrareah (at Ranigunge) 11·8 seers.

82. In sub-divisions retail prices of salt per rupee were :—Deoghur 12-8 seers, Rajmehal and Pakour 12 seers, and Godda

I! seers.

83 At Bhudruck retail price of salt 9-8 seers per rupee.
At Giddi retail price of salt 11-5 seers per rupee.

#4 At Girdi Retail price of salt 11-3 seers per mupae.

At Govindpore retail price of salt 11 seers per rupee.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1888—concluded.

		2	3	4	5	6	7	8	9	10	11	12	13	14													
QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																											
DISTRICTS.		WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine coracana).		KANGNI, OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THOR (Cajanus indicus).		FIREWOOD.		SALT.	
		Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
RAJPUTANA.																											
Jeypore		11 0	11 0	14 4	15 0	5 0	5 0	8 12	8 12	16 0	17 0	13 12	14 0	...	...	14 0	14 0	15 0 to 15 8	15 0	16 8	22 0	22 0	120 0	120 0	15 0	15 0	
Kishengurh		11 0	10 4	14 8	14 12	9 0	9 0	10 0	10 0	14 8	16 12	14 0	13 0	...	...	...	...	15 8	17 0	13 12	14 4	...	...	...	...	16 0	16 0
Kerowlee		10 10	11 14	13 12	13 4	10 0	12 8	11 0	12 13	13 12	13 12	13 2	12 13	...	...	12 8	12 8	15 0	15 0	...	...	...	200 0	200 0	13 7	12 13	
Uwar		12 4	12 4	15 10	15 1	8 0	8 0	10 8	11 0	17 3	16 15	15 12	15 10	...	...	15 8	15 13	16 15	17 7	17 8	24 0	24 0	200 0	200 0	15 0	15 5	
Bhartpore (City)		11 0	11 12	13 12	13 12	7 4	7 4	8 8	8 8	15 12	15 2	14 4	13 10	...	...	10 14	11 12	15 14	16 4	17 8	17 0	17 0	...	...	12 4	12 4	
Ajmera		10 4	10 0	14 8	14 8	3 0	3 0	8 0	8 0	14 0	14 0	13 0	13 0	...	...	...	...	16 0	16 0	14 0	14 0	...	...	70 0	70 0	15 0	15 0
Deoli Cantonment		No return received.																									
Eripura		No return received.																									
Sirohea		No return received.																									
Abu		No return received.																									
Anadra		No return received.																									
Balmere		No return received.																									
Keyslmera		No return received.																									
Hilly Tracts of Meywar		12 8	12 0	21 0	21 0	...	...	12 8	14 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meywar (Oodeypur)		10 24	10 24	14 74	14 74	8 134	8 134	9 124	9 124	14 134	13 104	11 54	10 15	...	...	14 1	14 134	13 104	14 1	16 124	16 124	9 124	10 24	...	...	12 0	12 0
Banswara (Meywar Agency)		16 5	15 10	16 4	16 4	7 0	8 12	15 0	12 8	17 8	18 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Partabgarh		14 2	13 7	10 10	12 8	9 6	10 0	11 4	12 8	15 4	16 4	12 8	12 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marwar (Jodhpore)		No return received.																									
Bickaneer		10 12	10 12	...	...	3 94	3 94	8 7	8 7	...	...	15 6	15 6	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Boondee		12 8	12 4	...	...	10 0	9 8	11 0	10 0	17 8	17 8	13 0	13 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kotah		13 0	13 12	8 0	8 0	7 0	7 8	10 0	10 0	16 8	17 8	12 0	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tonk		11 6	11 4	14 1	14 2	9 9	8 8	10 10	8 9	15 12	14 8	14 6	13 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jhalawar		10 15	10 134	11 1	11 15	7 1	7 1	9 6	8 14	16 14	16 84	9 44	10 6	...	...	11 24	11 124	13 3	12 15	14 104	16 14	7 134	7 134	...	...	14 14	13 8
Shahpooora		11 0	11 8	14 4	15 8	9 2	9 8	11 0	11 8	16 0	16 0	14 4	13 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dholpur		12 11	13 2	15 2	15 11	11 2	10 13	12 7	12 15	15 3	...	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nusserebad Cantonment		11 8	11 8	14 0	14 0	7 0	7 0	8 0	8 0	14 8	14 104	14 0	14 0	...	...	8 0	8 5	15 0	16 14	14 12	14 34	12 8	12 8	...	...	13 8	13 8
CENTRAL INDIA.																											
Indore		11 11	11 6	16 0	16 0	8 9	8 9	10 0	10 0	14 8	14 8	15 0	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gwalior		11 2	11 6	13 10	9 12	7 4	7 4	9 9	9 9	12 11	13 14	11 11	12 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Goon		14 8	15 0	16 0	16 0	9 0	9 0	9 8	9 8	17 0	17 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Baghelkhand (Sutna)		16 0	16 0	19 0	19 8	8 0	8 0	10 0	10 0	19 0	20 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Neemuch Cantonment		11 12	11 12	13 6	...	8 0	8 0	10 0	10 0	15 8	15 13	13 0	14 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BALUCHISTAN.																											
Quetta		10 8	10 8	12 0	12 0	5 0	5 0	8 0	8 0	16 0	16 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
ADEN		No return received.																									

* Six pies per bundle. † Seven and half pies per bundle. Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

COMPARATIVE RETURN OF TRAFFIC CARRIED ON THE UPPER AND LOWER GANGES CANALS FOR THE HALF YEARS ENDING 30th SEPTEMBER, 1887 AND 1886.

	DEMAND.		Collections during current half year.		Balance uncollected.	SAME PERIOD OF PREVIOUS YEAR.		NATURE OF CARGO.	CURRENT HALF YEAR.				CORRESPONDING PERIOD OF PREVIOUS YEAR.				TONNAGE.		TON-MILEAGE.		VALUE OF GOODS.		No. OF PASSENGERS.	
	Balance from previous half year.	For current half year.	3	4		5	6		7	Up.	Down.	TOTAL.	Up.	Down.	TOTAL.	1887.	1886.	1887.	1886.	1887.	1886.	1887.	1886.	
1								8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
TOLLAGE.																								
Private Boats	17	4,632		3,916	733	5,440	4,800	Grains	33,708	47,476	81,184	17,157	50,284	67,441										
Government Boats	...	538		538	...	499	499	Cotton	...	10,084	10,084	...	20,614	20,614										
Rafts	...	1,178		1,178	...	1,887	1,887	Oilseeds	626	13,493	14,119	1,546	23,375	24,921										
								Salt	2,848	2,763	5,611	2,106	6,054	8,160										
								Metals	3,634	27,840	31,474	6,368	10,067	16,435										
								Building materials	4,531	3,295	7,826	1,608	48,955	6,502										
								Miscellaneous goods	20,844	44,186	65,030	22,362	48,955	71,317										
								Firewood	1,380	1,615	3,000	13,574	1,391	1,526										
								Bamboos	435	1,575	2,010	159	2,047	2,482										
								Timber	2,023	1,539	3,562	2,392	1,504	1,526										
								Miscellaneous timber																
TOTAL	17	8,079		7,363	733	8,767	8,127		2,867	19,055	21,922	397	11,499	11,896										
Upper Ganges Canal	9	5,225		4,850	379	5,626	5,295																	
Lower Ganges Canal	8	2,854		2,513	354	3,141	2,832																	
TOTAL	17	8,079		7,363	733	8,767	8,127	TOTAL	5,214	9,674	14,889	2,266	11,548	13,814	54,695	50,748	2,410,047	2,370,226	10,56,445	13,07,422	135	1,976		

ALLAHABAD,
The 11th January, 1888.

H. W. CONDUITT,
Asst. Secy. to Govt., N.-W. P. and Oudh, P. W. D., I. B.

COMPARATIVE RETURN OF TRAFFIC CARRIED ON THE AGRA CANAL FOR THE HALF YEARS ENDING 30th SEPTEMBER, 1887 AND 1886.

	DEMANDS.		Collected during current half year.	Balance uncollected.	SAME PERIOD OF PREVIOUS YEAR.		NATURE OF CARGO.	CURRENT HALF YEAR.			CORRESPONDING PERIOD (F PREVIOUS YEAR.			TON MILEAGE.	VALUE OF GOODS.			NUMBER OF PAS- SENGERS.			
	Balance from pre- vious half year.	For current half year.			6	7		Up.	Down.	TOTAL.	Up.	Down.	TOTAL.		15	16	17		18	1887.	1886.
1							8														
TOLLAGE.																					
Private boats	...	1,235	R	1,235	...	2,027	Grains	8,425	41,063	49,488	200	1,29,730	1,29,930								
Government boats	...	149	R	149	...	351	Cotton	...	1,292	1,292	...	168	168								
Rafts	R	...	...	1,155	Oilseeds	200	329	529	...	1,182	1,182							
CARRYING OPERATIONS.																					
Boating (Government)	...	2,208	R	2,208	...	2,325	Metals	600	16	616	12,250	...	12,250								
Fines and sundries	R	...	...	...	Miscellaneous goods.	2,205	1,890	4,095	1,550	15,825	17,375							
Ground rent	R	...	...	...	Building materials	99,685	20,875	1,20,560	2,51,051	45,800	2,96,851							
							Firewood	68,455	11,960	80,415	22,678	13,095	35,773								
							Bamboos	...	50	50	...	...	...					
							Timber	...	4,570	4,570	...	1,750	1,750								
							Miscellaneous timber	...	1,060	1,060	...	33,475	33,475								
TOTAL	...	3,592		3,592	...	5,858	TOTAL	1,79,570	83,156	2,62,726	2,87,729	2,41,025	5,28,754								

ALLAHABAD,
The 11th January,

H. W. CONDUITT,
Asst. Secy. to Govt., N.-W. P. and Oudh, P. W. D., I. B.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XL of 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 8TH JANUARY, 1887.		Total mean length open.	RECEIPTS FOR WEEK ENDING 7TH JANUARY, 1888.		TOTAL RECEIPTS FROM 1ST APRIL 1886 TO 8TH JANUARY, 1887.		TOTAL RECEIPTS FROM 1ST APRIL 1887 TO 7TH JANUARY, 1888.		Total Increase in 1887-88.	Total Decrease in 1887-88.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
1st Jan., 1888	<i>Lines worked by Guaranteed Companies.</i>												
1st ditto	Oudh and Rohilkhand	686	(h) 1,52,528	222	693	1,57,484	227	50,23,259	184	49,75,285	181	...	47,974
1st ditto	Madras	861	(h) 1,71,921	200	842	1,60,375	190	62,18,184	170	63,00,513	186	82,329	...
1st ditto	South Indian	654	1,12,557	172	654	97,338	149	39,36,159	149	39,66,298	151	30,139	...
1st ditto	Great Indian Peninsula	1,504	(h) 10,21,564	679	1,504	6,16,050	410	2,97,37,903	488	2,93,89,044	486	...	3,48,859
1st ditto	Bombay, Baroda and Central India	461	2,47,756	537	461	2,19,000	475	1,04,31,739	560	90,64,871	488	...	13,66,868
	TOTAL	4,166	17,06,326	410	4,154	12,50,247	301	5,53,47,244	329	5,30,96,011	321	...	16,51,233
	<i>State Lines worked by Companies.</i>												
8th Jan., 1888	East Indian	1,515	(h) 10,36,408	702	1,514	9,62,738	636	3,53,42,326	583	3,44,00,421	567	...	9,41,905
8th ditto	Patna-Liwa	57	(h) 9,808	171	57	8,519	149	4,12,407	180	3,80,346	160	...	26,001
8th ditto	Dildarnagar-Ghazipur	12	(h) 1,097	91	12	844	70	36,237	70	36,235	70	...	...
8th ditto	Sindia	75	(h) 10,896	146	75	8,828	118	2,95,090	90	3,43,231	115	47,541	...
11st ditto	Rajputana-Malwa (a)	1,664	3,26,068	196	1,664	3,81,000	229	1,39,75,137	208	1,22,28,766	182	...	17,46,371
11st ditto	Bengal-Nagpur	149	(h) 39,598	266	149	33,003	221	9,17,951	152	9,27,811	155	9,860	...
8th ditto	Southern Mahratta (b)	477	(h) 42,189	89	850	65,002	76	13,62,297	95	24,48,281	79	10,85,984	...
11st ditto	Bareilly-Pilibhit	36	3,084	86	36	1,775	49	70,420	49	60,825	40	...	3,595
7th ditto	Indian Midland	42	(h) 4,327	103	42	4,046	111	90,663	57	1,29,287	70	32,624	...
11st ditto	Lucknow-Sitapur	56	(h) 3,878	69	105	4,361	42	(i) 22,797	51	1,54,096	45	1,31,299	...
11st ditto	Sihramau	...	...	...	83	3,939	47	...	...	(e) 45,509	33	45,509	...
	TOTAL	4,083	14,77,353	362	4,587	14,74,655	321	5,25,31,925	328	5,11,60,808	286	...	13,65,117
	<i>State Lines worked by Government.</i>												
21st Jan., 1888	Eastern Bengal (c)	606	(h) 1,45,192	240	645	1,80,746	280	64,50,262	266	74,67,535	289	10,17,273	...
28th ditto	Nalhati	27	(h) 1,907	72	27	2,173	80	64,479	59	70,334	65	5,853	...
28th ditto	Tirhoot	246	(h) 33,032	137	259	34,090	134	12,02,371	122	13,29,108	133	1,20,797	...
21st ditto	Wardha-Coal	45	21,271	473	45	12,964	288	5,22,216	286	5,12,206	283	...	9,920
21st ditto	Burma	327	(h) 63,036	193	327	68,309	209	17,87,390	137	21,95,859	168	4,08,469	...
24th Dec., 1887	Cherra-Companyganj	...	...	...	...	...	...	(f) 11,110	6	(f) 9,566	33	8,450	...
21st Jan., 1888	North-Western (d)	1,885	(h) 4,32,569	230	2,433	4,71,444	194	1,86,26,878	244	1,62,84,010	160	...	23,42,868
21st ditto	Jorhat	28	525	19	28	610	22	31,890	30	41,304	39	9,414	...
21st ditto	Bilaspur-Etawah (Katni-Umaria Section)	37	(h) 2,356	64	37	1,606	43	(g) 14,204	40	58,316	39	44,112	...
	TOTAL	3,201	7,00,548	219	3,801	7,72,548	203	2,87,00,800	224	2,79,68,386	183	...	7,32,414
	GRAND TOTAL (GUARANTEED AND STATE)	11,450	38,84,227	339	12,542	34,97,450	279	13,65,79,969	299	13,28,31,205	266	...	37,48,764
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,81,50,916	149	6,81,02,559	136	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,84,20,053	150	6,47,28,646	130	...	36,91,407
	<i>Assisted Companies.</i>												
21st Jan., 1888	Bengal Central	125	(h) 10,058	80	125	11,301	91	4,39,048	88	5,06,428	101	67,380	...
21st ditto	Rohilkhand-Kumaun	67	5,177	77	67	3,735	56	2,40,333	90	2,50,184	93	9,851	...
7th ditto	Dibru-Sadiya	78	6,102	78	78	7,591	97	2,62,980	83	3,19,960	102	50,980	...
21st ditto	Bengal and North-Western	376	(h) 36,550	97	376	36,450	97	14,74,680	118	15,43,616	102	68,936	...
28th ditto	Tarakessur	22	(h) 4,676	210	22	4,804	216	1,81,378	204	1,98,180	223	16,802	...
	TOTAL	668	62,563	94	668	63,881	96	25,98,419	107	28,18,368	105	2,19,949	...
	<i>Native States.</i>												
21st Jan., 1888	Bhavnagar-Gondal	193	19,002	98	193	18,433	96	7,54,434	97	7,49,126	96	...	5,308
21st ditto	Jodhpore	64	4,734	74	124	7,600	61	1,58,518	61	2,03,327	53	1,04,809	...
21st ditto	His Highness the Nizam's	208	21,504	103	277	24,530	90	11,18,778	133	11,80,266	140	61,488	...
21st ditto	Mysore	140	9,512	68	140	9,508	68	3,69,875	66	3,92,957	70	23,082	...
21st ditto	H. H. the Gaekwar's	59	3,007	51	59	2,610	44	1,20,081	50	1,19,001	50	...	1,080
21st ditto	Morvi	51	1,318	26	68	2,079	31	34,681	30	1,07,610	40	72,929	...
21st ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	700	33	...	...	28,090	33	28,090	...
	TOTAL	715	59,077	83	882	65,460	74	25,56,367	91	28,40,377	87	2,84,010	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Bellary-Kistna State Railway.

(c) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(d) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(e) Total receipts from 15th September 1887 to 7th January, 1888.

(f) Total receipts from 16th June to 25th December, 1886.

(g) Total receipts from 2nd November 1886 to 8th January, 1887.

(h) Receipts for first 8 days of January, 1887.

(i) Total receipts from 20th November 1886 to 8th January, 1887.

(j) Total receipts from 1st April to 24th December, 1887.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

FORT WILLIAM,
The 8th February, 1888.

*Printed and published for the GOVERNMENT OF INDIA at the Office of the SUPERINTENDENT OF GOVERNMENT PRINTING,
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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 7. } CALCUTTA, SATURDAY, FEBRUARY 18, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 6.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 16th February, 1888.

No. 3.—His Excellency the Governor-General, under the authority vested in him by the Statute 24 and 25 Vic., Cap. 67, Section 10, has been pleased to appoint Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Maharaja of Vizianagram, to be an Additional Member of the Council of the Governor-General for the purpose of making Laws and Regulations, with effect from the 15th instant.

S. HARVEY JAMES,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 14th February, 1888.

No. 19.—Captain R. C. Temple, Cantonment Magistrate, Mandalay, is appointed to be an Assistant Commissioner of the 2nd grade, in Burma, but will continue to hold the appointment of Cantonment Magistrate, Mandalay, until further orders.

The 17th February, 1888.

No. 76.—With reference to Home Department Notification, No. 480, dated 19th November, 1887, the following despatch from Her Majesty's Secretary of State for India is published for general information:—

No. 5, Public, dated India Office, London, 12th January, 1888.

From—Her Majesty's Secretary of State for India,

To—His Excellency the Right Honorable the Governor-General of India in Council.

With reference to your Letter No. 61, of the 29th November, I have to inform your Excellency in Council that Her Majesty the Queen, Empress of India, has been pleased to approve the appointment of Sir Auckland Colvin, K.C.M.G., C.I.E., to be Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh.

JUDICIAL.

The 16th February, 1888.

No. 300.—In accordance with the provisions of section 37, sub-section (1), of the Births, Deaths, and Marriages Registration Act, No. VI of 1886, the Governor-General in Council is pleased to publish, for general information, the following draft

rules which His Excellency in Council proposes to make under sections 26, 28, and 36 of the Act.

The draft will be taken into consideration on the expiration of two months from the date of this Notification :—

In exercise of the powers conferred by sections 26, 28 and 36 of the Births, Deaths and Marriages Registration Act, 1886, the Governor-General in Council is pleased to make the following rules :—

1. In these rules, unless there is something repugnant in the subject or context,—

(1) "the Act" means the Births, Deaths and Marriages Registration Act, 1886 :

(2) "schedule" means a schedule to these rules :

(3) "Registrar-General" and "Registrar" mean, respectively, a Registrar-General of Births, Deaths and Marriages and a Registrar of Births and Deaths appointed under the Act : and

(4) "sign", used with reference to a person who is unable to write his name, includes mark.

2. Notices of births and deaths shall be in the forms set forth in Schedule A and Schedule B, respectively.

3. Every such notice shall be signed by the person giving it, and shall specify the capacity in which the person claims to be authorized to give it.

4. Every such notice shall ordinarily be presented to the Registrar for the local area in which the birth or death occurred within three months of the date of the birth or death to which it refers, as the case may be :

Provided that the Registrar may, of his own authority, for any reason which he considers sufficient, accept notice of a birth or death at any time within six months from the date of its occurrence, and with the special sanction in writing of the Registrar-General, after that time.

5. An appeal against an order of a Registrar refusing to register a birth or death on any other ground than that referred to in proviso (a) to section 19 of the Act shall lie to the Registrar-General, who may, in his discretion, either confirm the order of the Registrar or direct him to register the birth or death.

6. Registers of births and deaths shall be kept in the forms set forth in Schedule C and Schedule D, respectively.

7. When a birth or death has occurred during a journey,

or when the person giving notice of a birth or death was compelled by duty, or urgent necessity, or unavoidable accident, to leave the local area in which such birth or death occurred, so soon after its occurrence that he was unable to give the prescribed notice to the Registrar for that local area,

any Registrar may receive notice of such birth or death, and register the same as if it were a birth or death which had occurred within the local area for which he has been appointed.

8. The provisions of rule 4, as to the time within which notice of a birth or death must be given, shall apply to every notice of a birth or death given under the circumstances described in the last foregoing rule.

9. In every case of a birth or death admitted to registration under rule 7, the Registrar to whom the notice of the birth or death is given shall record in his register the reason why the notice was not given to the Registrar of the local area within which the birth or death occurred, and shall, within one week from the date of the registration of the birth or death, forward to the Registrar-General, and to the Registrar of the local area within which the birth or death occurred, a copy of the entry in the register relating to the birth or death.

Every Registrar shall paste into a book kept by him for the purpose all copies of entries received by him under this rule, and the book containing the copies shall be, at all reasonable times, open to inspection by any person desiring to inspect it.

10. The Registrar for any local area including a port may register any birth or death which has occurred on the high seas on board any ship arriving at such port :

Provided that notice of the birth or death is given to such Registrar within sixty days after the arrival of the ship.

In the notice of such birth or death, and in the entry thereof in the register, there shall be specified, in lieu of the name of the place at which, the name of the ship on which, the event occurred, and the name of the Commander of the ship and the approximate latitude and longitude of the ship's position at the time of the birth or death.

11. Every certificate of registration of a birth or death given by a Registrar under section 23 of the Act shall be in the form set forth in Schedule E.

12. At the foot of every copy of an entry given under section 9 or section 25 of the Act there shall be written a certificate, dated and subscribed by the Registrar-General or officer authorized under section 9, or by the Registrar, as the case may be, that the copy is a true copy of the entry.

13. Every Registrar shall keep, in the form set forth in Schedule F, a register of all certificates of registration and copies of entries given by him.

Every Registrar-General shall keep a register in a similar form of all copies given by him of entries in the certified copies of the registers sent to his office.

14. The copies of entries of births and deaths which Registrars are required by section 24 of the Act to send to the Registrar-General, shall be certified in the form set forth in Schedule G, and shall be sent at intervals of three months, on or as nearly as possible after the 1st January, April, July and October in each year.

Should no entries be made in a register during the preceding three months, a certificate to this effect shall be sent to the Registrar-General.

15. The indexes which are required by section 7 of the Act to be made of the certified copies of registers of births, deaths and marriages sent to the office of the Registrar-General shall be in the forms set forth in Schedule H, Schedule I and Schedule J, respectively.

Every entry in an index shall be made alphabetically with reference to the initial letter of the name of the person indicated by the entry.

In the index of certified copies of entries of marriages, the names of both the husband and the wife must be indexed.

In the case of a person of European descent the initial letter will be the first letter of the surname, and in the case of any other person, the first letter of his name, and not that of his rank, title or class.

16. A Registrar may, of his own motion, correct, in manner prescribed in section 28 of the Act, any error in form made in an entry of a birth or death in a register of births or register of deaths kept by him under the Act.

In every case in which an entry is corrected under this rule, intimation thereof shall (if practicable) be communicated, within one week from the date of the correction being made, to the person who gave the notice of the birth or death.

17. When an error in substance in any entry of a birth or death in a register of

births or register of deaths is asserted to have been made, the Registrar may correct the error, in manner prescribed in section 28 of the Act, on application made in writing, and signed in the presence of two witnesses attesting the signature, by any person authorised under section 20 or 21, as the case may be, to give notice of the birth or death to which the entry relates :

Provided that the Registrar is satisfied that the application is well-founded.

An appeal against an order of a Registrar under this rule refusing to correct an asserted error in an entry in a register shall lie to the Registrar-General, who may, in his discretion, either confirm the order of the Registrar or direct him to correct the error.

18. Without the special sanction in writing of the Registrar-General, an application for the correction of an entry in a register of births or register of deaths shall not be entertained after the expiration of one year from the date on which the notice of the birth or death was given.

19. The sums specified in Schedule K shall be the fees payable under the sections of the Act there referred to :

Provided that soldiers and non-commissioned officers of Her Majesty's Regular Forces and all seamen shall be exempted from the payment of any fees.

20. Every Registrar-General and Registrar shall keep a register, in the form set forth in Schedule L, of all fees realised under these rules, and shall forward the fees at the end of each month to the nearest treasury to be credited to Government. The treasury officer shall give the Registrar a certificate of the amount so credited, and the Registrar shall send a copy of the certificate to the Registrar-General.

SCHEDULES.

SCHEDULE A.

Notice of a Birth.

(Rule 2.)

To the Registrar of Births and Deaths for (*local area or class*).

I, A. B. (*name, description and residence*) being (*here state the capacity in which the person claims to be authorized to give the notice*), hereby give notice, for the purposes of section 19, Act VI of 1886, that on (*date*) at (*place*) I, A. B. or, my wife, C. D., or C. D. (*name and description*), was delivered of a , and I request that the said birth may be registered.

————— Signature.

SCHEDULE B.

Notice of a Death.

(Rule 2.)

To the Registrar of Births and Deaths for (*local area or class*).

I, A. B. (*name, description and residence*) being (*here state the capacity in which the person claims to be authorised to give the notice*), hereby give notice, for the purposes of section 19, Act VI of 1886, that on (*date*) at (*place*) my (*state relationship*) C. D. (*name and description*), or, C. D. (*name and description*), died of _____, and I request that the said death may be registered.

_____ Signature.

SCHEDULE C.

Register of Births.

(Rule 6.)

1. Serial number.
2. Date of birth.
3. Place of birth.
4. Name, if any.
5. Sex.
6. Name, race, religion and occupation of father.
7. Name, race and religion of mother.
8. Signature, description and residence of person giving notice.
9. Signature, description and residence of mother and person acknowledging himself to be father (*column only to be used in the case referred to in section 19, proviso (b), and section 22, sub-section (3).*)
10. Reason why notice was not given to Registrar within whose local area birth occurred (*column only to be used in the case of a birth registered under rule 7*).
11. Date of registration.
12. Signature of Registrar.
13. Rectification of error in entry.

SCHEDULE D.

Register of Deaths.

(Rule 6.)

1. Serial number.
2. Date of death.
3. Place of death.
4. Name, sex, race, religion and occupation of deceased.
5. Names, race, religion and occupation of parents of deceased.
6. When deceased was a married woman or a widow, name, race, religion and occupation of her husband or late husband.
7. Age of deceased.
8. Cause of death.
9. Signature, description and residence of person giving notice.

10. Reason why notice was not given to Registrar within whose local area death occurred (*column only to be used in the case of a death registered under rule 7*).

11. Date of registration.

12. Signature of Registrar.

13. Rectification of error in entry.

SCHEDULE E.

Certificate of Registration of Birth or Death.

(Rule 11.)

Certified that I have this day registered the birth (*or death*) to which the entry in the Register of Births (*or Deaths*), of which a true copy is above-written, relates.

Dated the _____ of _____.

A. B.,

Registrar of Births and Deaths
for (*local area or class*).

SCHEDULE F.

Register of Certificates of Registration or Copies of Entries granted.

(Rule 13.)

1. Serial number.
2. Name and residence of person applying for certificate or copy.
3. Date of application.
4. Nature of certificate or copy granted.
5. Date of grant of certificate or copy.
6. Fee paid.
7. Initials of Registrar.
8. Remarks.

SCHEDULE G.

Certificate of truth of copies of entries sent to Registrar-General.

(Rule 14.)

Certified that the above, which contains entries from No. _____ regarding _____ to No. _____ regarding _____, is a true copy of all the entries in the Register of Births (*or Register of Deaths, as the case may be*) kept by me for the three months ending the day of _____, 18 _____.

Dated the _____ of _____.

(Signature).

Registrar of Births and Deaths
for (*local area or class*).

SCHEDULE H.

Index of certified copies of Registers of Births.

(Rule 15.)

Name and sex.

Father's name.

Date.

Place.

Reference to certified copy of register.

SCHEDULE I.

Index of certified copies of Registers of Deaths.

(Rule 15.)

Name and sex.

Father's name.

Date.

Place.

Reference to certified copy of register.

SCHEDULE J.

Index of certified copies of entries of Marriages.

(Rule 15.)

Name of (husband) (wife).

Date.

Place.

Reference to certified copy of entry.

SCHEDULE K.

Fees leviable under ss. 8, 23, and 25 of the Act.

(Rule 19.)

	Rs.	A.	P.
(i) Under section 8 for inspection of indexes in the office of a Registrar-General—			
(a) For the first year	1	0	0
(b) For every additional year four annas up to a maximum for one inspection of	5	0	0
(ii) Under section 8 for each copy of an entry in a certified copy of a register in the office of a Registrar-General	1	0	0
(iii) Under section 23 for a certificate of registration of birth or death	1	0	0
(iv) Under section 25 for search in a register of births or deaths—			
(a) for the first year	1	0	0
(b) for every additional year, four annas up to a maximum for one search of	5	0	0
(v) Under section 25 for each copy of an entry given by a Registrar	1	0	0

SCHEDULE L.

Register of Fees.

(Rule 20.)

1. Serial number.
2. Date of receipt.
3. From whom received.
4. On what account received.
5. Section of Act under which chargeable.
6. Amount of fee.
7. Signature of Registrar-General or officer authorized under section 9 of the Act (or Registrar, as the case may be).

8. Signature of treasury official and date of receipt in treasury.

9. Remarks.

ECCLESIASTICAL.

The 14th February, 1888.

No. 44.—The Reverend G. M. Davies, M.A., a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment, reported his arrival at Calcutta on the afternoon of the 2nd instant.

The services of Mr. Davies are placed at the disposal of the Government of the North-Western Provinces and Oudh.

The 17th February, 1888.

No. 54.—The following extract from a Despatch* from Her Majesty's Secretary of State for India is published for general information:—

1. I have received your letter No. 7 of the 29th of November last, intimating that the Right Reverend Thomas Valpy French, D.D., has resigned, with effect from the 21st ultimo, the Bishoprick of Lahore and the Chaplaincy attached to the See.
2. I have to inform your Excellency in Council that Her Majesty has been pleased to appoint the Venerable Henry James Matthew, M.A., Archdeacon of Lahore and a Senior Chaplain on the Establishment, to be Bishop of Lahore.

PATENTS.

The 15th February, 1888.

No. 262.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 141 of 1887.—Henry Hamilton Remfry, Solicitor and Patent Agent, of 5, Fancy Lane, Calcutta, for a mode of preventing induction in telegraphy, telephony and the like, and apparatus therefor.

No. 143 of 1887.—Henry Hamilton Remfry, Solicitor and Patent Agent, of 5, Fancy Lane, Calcutta, for improvements in automatic telegraphy and apparatus used therefor, parts of which are applicable to ordinary telegraphy.

No. 84 of 1888.—James Wainwright, Pattern-maker, of Greenheys, Manchester, in the County of Lancaster, England, and Henry Briggs, Plumber, of Moss Side, Manchester, aforesaid, for improvements in automatic fire-extinguishing apparatus.

No. 13 of 1888.—Evan Rowlands, of No. 116, Collins Street, West, in the City of Melbourne and Colony of Victoria, aerated water manufacturer, for improved apparatus for drawing aerated liquids from fountains or reservoirs.

BOOKS.

The 16th February, 1888.

No. 310.—The following order of Her Majesty in Council published in the *London Gazette* of the 2nd December, 1887, is republished for general information :—

Extract from the "London Gazette" of Friday, 2nd December, 1887.

At the Court at Windsor, the 28th day of November, 1887.

P R E S E N T.

The QUEEN'S Most Excellent Majesty.

Lord President.

Lord Stanley of Preston.

Secretary Sir Henry Holland, Bart.

Whereas the Convention of which an English translation is set out in the First Schedule to this Order has been concluded between Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and the foreign countries named in this Order, with respect to the protection to be given by way of copyright to the authors of literary and artistic works :

And whereas the ratifications of the said Convention were exchanged on the fifth day of September, one thousand eight hundred and eighty-seven, between Her Majesty the Queen and the Governments of the foreign countries following, that is to say :

Belgium ; France ; Germany ; Hayti ; Italy ; Spain ; Switzerland ; Tunis.

And whereas Her Majesty in Council is satisfied that the foreign countries named in this Order have made such provisions as it appears to Her Majesty expedient to require for the protection of authors of works first produced in Her Majesty's dominions :

Now, therefore, Her Majesty, by and with the advice of Her Privy Council, and by virtue of the authority committed to Her by the International Copyright Acts, 1844 to 1886, doth order ; and it is hereby ordered, as follows :

1. The Convention as set forth in the First Schedule to this Order, shall, as from the commencement of this Order, have full effect throughout Her Majesty's Dominions, and all persons are enjoined to observe the same.

2. This Order shall extend to the foreign countries following, that is to say :

Belgium ; France ; Germany ; Hayti ; Italy ; Spain ; Switzerland ; Tunis ; and the above countries are in this Order referred to as the foreign countries of the Copyright Union, and those foreign countries together with Her Majesty's dominions, are in this Order referred to as the countries of the Copyright Union.

3. The author of a literary or artistic work which, on or after the commencement of this Order is first produced in one of the foreign countries of the Copyright Union shall, subject as in this Order and in the International Copyright Acts, 1844 to 1886, mentioned, have as respects that work throughout Her Majesty's dominions, the same right of copyright, including any right capable of being conferred by an Order in Council under section two or section five of the International Copyright Act, 1844, or under any other enactment, as if the work had been first produced in the United Kingdom, and shall have such right during the same period ;

Provided that the author of a literary or artistic work shall not have any greater right or longer term of copyright therein, than that which he enjoys in the country in which the work is first produced.

The author of any literary or artistic work first produced before the commencement of this Order shall have the rights and remedies to which he is entitled under section six of the International Copyright Act, 1886.

4. The rights conferred by the International Copyright Acts, 1844 to 1886, shall, in the case of a literary or artistic work first produced in one of the foreign countries of the Copyright Union by an author who is not a subject or citizen of any of the said foreign countries, be limited as follows, that is to say, the author shall not be entitled to take legal proceedings in Her Majesty's dominions for protecting any copyright in such work, but the publisher of such work shall, for the purpose of any legal proceedings in Her Majesty's dominions for protecting any copyright in such work, be deemed to be entitled to such copyright as if he were the author, but without prejudice to the rights of such author and publisher as between themselves.

5. A literary or artistic work first produced simultaneously in two or more countries of the Copyright Union shall be deemed for the purpose of copyright to have been first produced in that one of those countries in which the term of copyright in the work is shortest.

6. Section six of the International Copyright Act, 1852, shall not apply to any dramatic piece to which protection is extended by virtue of this Order.

7. The orders mentioned in the Second Schedule to this order are hereby revoked;

Provided that neither such revocation, nor anything else in this Order, shall prejudicially affect any right acquired or accrued before the commencement of this Order, by virtue of any Order hereby revoked, and any person entitled to such right shall continue entitled thereto, and to the remedies for the same, in like manner as if this Order had not been made.

8. This Order shall be construed as if it formed part of the International Copyright Act, 1886.

9. This Order shall come into operation on the sixth day of December, one thousand eight hundred and eighty-seven, which day is in this Order referred to as the commencement of this Order.

And the Lords Commissioners of Her Majesty's Treasury are to give the necessary orders herein accordingly.

C. L. PEEL.

FIRST SCHEDULE.

Copyright Convention.

Convention for protecting effectively and in as uniform a manner as possible, the rights of authors over their literary and artistic works. Made on the fifth day of September, one thousand eight hundred and eighty-seven, between Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, Empress of India; His Majesty the German Emperor, King of Prussia; His Majesty the King of the Belgians; Her Majesty the Queen Regent of Spain, in the name of His Catholic Majesty the King of Spain; the President of the French Republic; the President of the Republic of Haïti; His Majesty the King of Italy; the Federal Council of the Swiss Confederation; His Highness the Bey of Tunis.

[The following is an English Translation of the Convention, with the omission of the formal beginning and end.]

ARTICLE I.

The Contracting States are constituted into an Union for the protection of the rights of authors over their literary and artistic works.

ARTICLE II.

Authors of any of the countries of the Union, or their lawful representatives, shall enjoy in the other countries for their works, whether published in one of those countries or unpublished, the rights which the respective laws do now or may hereafter grant to natives.

The enjoyment of these rights is subject to the accomplishment of the conditions and formalities prescribed by law in the country of origin of the work, and cannot exceed in the other countries the term of protection granted in the said country of origin.

The country of origin of the work is that in which the work is first published, or if such publication takes place simultaneously in several countries of the Union, that one of them in which the shortest term of protection is granted by law.

For unpublished works the country to which the author belongs is considered the country of origin of the work.

ARTICLE III.

The stipulations of the present Convention apply equally to the publishers of literary and artistic works published in one of the countries of the Union, but of which the authors belong to a country which is not a party to the Union.

ARTICLE IV.

The expression "literary and artistic works" comprehends books, pamphlets, and all other writings; dramatic or dramatico-musical works, musical compositions with or without words; works of design, painting, sculpture, and engraving; lithographs, illustrations, geographical charts, plans, sketches, and plastic works relative to geography, topography, architecture, or science in general; in fact, every production whatsoever in the literary, scientific, or artistic domain which can be published by any mode of impression or reproduction.

ARTICLE V.

Authors of any of the countries of the Union, or their lawful representatives, shall enjoy in the other countries the exclusive right of making or authorising the translation of their works until the expiration of ten years from the publication of the original work in one of the countries of the Union.

For works published in incomplete parts ("livraisons") the period of ten years commences from the date of publication of the last part of the original work.

For works composed of several volumes published at intervals, as well as for bulletins or collections ("cahiers") published by literary or scientific societies, or by private persons, each volume, bulletin, or collection is, with regard to the period of ten years, considered as a separate work.

In the cases provided for by the present Article and for the calculation of the period of the protection, the 31st December of the year in which the work was published is admitted as the date of publication.

ARTICLE VI.

Authorised translations are protected as original works. They consequently enjoy the protection stipulated in Articles II and III as regards their unauthorised reproduction in the countries of the Union.

It is understood that, in the case of a work for which the translating right has fallen into the public domain, the translator cannot oppose the translation of the same work by other writers.

ARTICLE VII.

Articles from newspapers or periodicals published in any of the countries of the Union may be reproduced in original or in translation in the other countries of the Union, unless the authors or publishers have expressly forbidden it. For periodicals it is sufficient if the prohibition is made in a general manner at the beginning of each number of the periodical.

This prohibition cannot in any case apply to articles of political discussion, or to the reproduction of news of the day or current topics.

ARTICLE VIII.

As regards the liberty of extracting portions from literary or artistic works for use in publications destined for educational or scientific purposes, or for chrestomathies, the matter is to be decided by the legislation of the different countries of the Union, or by special arrangements existing or to be concluded between them.

ARTICLE IX.

The stipulations of Article II apply to the public representation of dramatic or dramatico-musical works, whether such works be published or not.

Authors of dramatic or dramatico-musical works, or their lawful representatives, are, during the existence of their exclusive right of translation, equally protected against the unauthorized public representation of translations of their works.

The stipulations of Article II apply equally to the public performance of unpublished musical works or of published works in which the author has expressly declared on the title page or commencement of the work that he forbids the public performance.

ARTICLE X.

Unauthorized indirect appropriations of a literary or artistic work, of various kinds, such as *adaptations, arrangements of music, &c.*, are specially included amongst the illicit reproductions to which the present Convention applies, when they are only the reproduction of a particular work, in the same form, or in another form, with non-essential alterations, additions, or abridgments, so made as not to confer the character of a new original work.

It is agreed that, in the application of the present Article, the tribunals of the various countries of the Union will, if there is occasion, conform themselves to the provisions of their respective laws.

ARTICLE XI.

In order that the authors of works protected by the present Convention shall, in the absence of proof to the contrary, be considered as such, and be consequently admitted to institute proceedings against pirates before the courts of the various countries of the Union, it will be sufficient that their name be indicated on the work in the accustomed manner.

For anonymous or pseudonymous works, the publisher whose name is indicated on the work is entitled to protect the rights belonging to the author. He is, without other proof, reputed the lawful representative of the anonymous or pseudonymous author.

It is, nevertheless, agreed that the tribunals may, if necessary, require the production of a certificate from the competent authority to the effect that the formalities prescribed by law in the country of origin have been accomplished, as contemplated in Article II.

ARTICLE XII.

Pirated works may be seized on importation into those countries of the Union where the original work enjoys legal protection.

The seizure shall take place conformably to the domestic law of each State.

ARTICLE XIII.

It is understood that the provisions of the present Convention cannot in any way derogate from the right belonging to the Government of each country of the Union to permit, to control, or to prohibit, by measures of domestic legislation or police, the circulation, representation, or exhibition of any works or productions in regard to which the competent authority may find it necessary to exercise that right.

ARTICLE XIV.

Under the reserves and conditions to be determined by common agreement,* the present Convention applies to all works which at the moment of its coming into force have not yet fallen into the public domain in the country of origin.

ARTICLE XV.

It is understood that the Governments of the countries of the Union reserve to themselves respectively the right to enter into separate and particular arrangements between each other, provided always that such arrangements confer upon authors or their lawful representatives more extended rights than those granted by the Union, or embody other stipulations not contrary to the present Convention.

ARTICLE XVI.

An international office is established, under the name of the "Office of the International Union for the Protection of Literary and Artistic Works."

This office, of which the expenses will be borne by the Administrations of all the countries of the Union, is placed under the high authority of the Superior Administration of the Swiss Confederation, and works under its direction. The functions of this office are determined by common accord between the countries of the Union.

ARTICLE XVII.

The present Convention may be submitted to revisions in order to introduce therein amendments calculated to perfect the system of the Union.

Questions of this kind, as well as those which are of interest to the Union in other respects, will be considered in Conferences to be held successively in the countries of the Union by delegates of the said countries.

It is understood that no alteration in the present Convention shall be binding on the Union except by the unanimous consent of the countries composing it.

ARTICLE XVIII.

Countries which have not become parties to the present Convention, and which grant by their domestic law the protection of rights secured by this Convention, shall be admitted to accede thereto on request to that effect.

Such accession shall be notified in writing to the Government of the Swiss Confederation, who will communicate it to all the other countries of the Union.

Such accession shall imply full adhesion to all the clauses and admission to all the advantages provided by the present Convention.

ARTICLE XIX.

Countries acceding to the present Convention shall also have the right to accede thereto at any time for their Colonies or foreign possessions.

They may do this either by a general declaration comprehending all their Colonies or possessions within the accession, or by specially naming those comprised therein, or by simply indicating those which are excluded.

* See paragraph 4 of Final Protocol.

ARTICLE XX.

The present Convention shall be put in force three months after the exchange of the ratifications, and shall remain in effect for an indefinite period until the termination of a year from the day on which it may have been denounced.

Such denunciation shall be made to the Government authorised to receive accessions, and shall only be effective as regards the country making it, the Convention remaining in full force and effect for the other countries of the Union.

ARTICLE XXI.

The present Convention shall be ratified, and the ratifications exchanged at Berne, within the space of one year at the latest.

Additional Article.

The Convention concluded this day in no wise affects the maintenance of existing Conventions between the Contracting States, provided always that such Conventions confer on authors, or their lawful representatives, rights more extended than those secured by the Union, or contain other stipulations which are not contrary to the said Convention.

Final Protocol.

1. As regards Article IV it is agreed that those countries of the Union where the character of artistic works is not refused to photographs, engage to admit them to the benefits of the Convention concluded to-day, from the date of its coming into effect. They are, however, not bound to protect the authors of such works further than is permitted by their own legislation except in the case of international engagements already existing, or which may hereafter be entered into by them.

It is understood that an authorized photograph of a protected work of art shall enjoy legal protection in all the countries of the Union, as contemplated by the said Convention for the same period as the principal right of reproduction of the work itself subsists, and within the limits of private arrangements between those who have legal rights.

2. As regards Article IX it is agreed that those countries of the Union whose legislation implicitly includes choreographic works amongst dramatico-musical works expressly admit the former works to the benefits of the Convention concluded this day.

It is, however, understood that questions which may arise on the application of this clause shall rest within the competence of the respective tribunals to decide.

3. It is understood that the manufacture and sale of instruments for the mechanical reproduction of musical airs which are copyright, shall not be considered as constituting an infringement of musical copyright.

4. The common agreement alluded to in Article XIV of the Convention is established as follows :—

The application of the Convention to works which have not fallen into the public domain at the time when it comes into force, shall operate according to the stipulations on this head which may be contained in special Conventions either existing or to be concluded.

In the absence of such stipulations between any countries of the Union, the respective countries shall regulate, each for itself, by its domestic legislation, the manner in which the principle contained in Article XIV is to be applied.

5. The organization of the International Office established in virtue of Article XVI of the Convention, shall be fixed by a regulation which shall be drawn up by the Government of the Swiss Confederation.

The official language of the International Office will be French.

The International Office will collect all kinds of information relative to the protection of the rights of authors over their literary and artistic works. It will arrange and publish such information. It will study questions of general utility likely to be of interest to the Union, and, by the aid of documents placed at its disposal by the different Administrations, will edit a periodical publication in the French language treating questions which concern the Union. The Governments of the countries of the Union reserve to themselves the faculty of authorizing, by common accord, the publication by the office of an addition in one or more other languages if experience should show this to be requisite.

The International Office will always hold itself at the disposal of members of the Union, with the view to furnish them with any special information they may require relative to the protection of literary and artistic works.

The administration of the country where a Conference is about to be held, will prepare the programme of the Conference with the assistance of the International Office.

The Director of the International Office will attend the sittings of the Conferences, and will take part in the discussions without a deliberative voice. He will make an annual report on his administration, which shall be communicated to all the members of the Union.

The expenses of the office of the International Union shall be shared by the contracting States. Unless a fresh arrangement be made, they cannot exceed a sum of sixty thousand francs a year. This sum may be increased by the decision of one of the Conferences provided for in Article XVII.

The share of the total expense to be paid by each country shall be determined by the division of the contracting and acceding States into six classes, each of which shall contribute in the proportion of a certain number of units :—

First class	25 units.
Second class	20 „
Third class	15 „
Fourth class	10 „
Fifth class	5 „
Sixth class	3 „

These co-efficients will be multiplied by the number of States of each class, and the total product thus obtained will give the number of units by which the total expense is to be divided. The quotient will give the amount of the unity of expense. Each State will declare, at the time of its accession, in which of the said classes it desires to be placed.

The Swiss Administration will prepare the Budget of the office, superintend its expenditure, make the necessary advances, and draw up the annual account, which shall be communicated to all the other Administrations.

6. The next Conference shall be held at Paris between four and six years from the date of the coming into force of the Convention.

The French Government will fix the date within these limits after having consulted the International Office.

7. It is agreed that, as regards the exchange of ratifications contemplated in Article XXI, each contracting party shall give a single instrument, which shall be deposited with those of the other States, in the Government Archives of the Swiss Confederation. Each party shall receive in exchange a copy of the procès-verbal of the exchange of ratifications, signed by the Plenipotentiaries present.

The present final Protocol, which shall be ratified with the Convention concluded this day, shall be considered as forming an integral part of the said Convention, and shall have the same force, effect, and duration.

SECOND SCHEDULE.
Orders in Council Revoked.

Orders in Council of the dates named below for securing the privileges of copyright in Her Majesty's dominions to authors of works of literature and the fine arts and dramatic pieces, and musical compositions, first produced in the following foreign countries, namely :—

Foreign Country.	Date of Order.
Prussia	27th August 1846.
Saxony	26th September 1846.
Brunswick	24th April 1847.
The States of the Thuringian Union	10th August 1847.
Hanover	30th October 1847.
Oldenburg	11th February 1848.
France	10th January 1852.
Anhalt, Dessau, and Analt Bernbourg	11th March 1853.
Hamburgh	25th November 1853 and 8th July 1855.
Belgium	8th February 1855.
Prussia, Saxony, Saxe Weimar	19th October 1855.
Spain	24th September 1857 and 20th November 1880.
The States of Sardinia	4th February 1861.
Hesse, Darmstadt	5th February 1862.
Italy	9th September 1865.
German Empire	24th September 1886.

The Order in Council of 5th August 1875, revoking the application of section six of 15 and 16 Victoria, chapter 12 to dramatic pieces referred to in the Order in Council of 10th January 1852, with respect to works first published in France.

W. M. YOUNG,
Offg. Secretary to the Govt. of India.

CHIEF COMMISSIONER OF COORG.

NOTIFICATION.

Bangalore, the 6th February, 1888.

No. 4.—In exercise of the powers conferred by Section 5 of Act XIV of 1874 (The Scheduled Districts Act), the Officiating Chief Commissioner of Coorg is pleased, with the previous sanction of the Governor-General in Council, in supersession of Home Department Notification No. 35, dated the 5th February, 1879, to extend Act V of 1861, an Act for the regulation of Police, to the District of Coorg, with the exception of the undermentioned sections, namely:—1, 3, 4, 5, 6, 8, 11, 21, 28, 33, 37, 41, 43, 46, and 47.

By Order,
DONALD ROBERTSON,
Secretary.

CHIEF COMMISSIONER OF BURMA.
JUDICIAL DEPARTMENT.

NOTIFICATION.

Mandalay, the 12th July, 1887.

No. 193.—In exercise of the powers conferred by section 5 of the Scheduled Districts Act, 1874, the Chief Commissioner of Burma, with the previous sanction of the Governor-General in Council, hereby extends the Small Cause Courts Act, 1887, to the Town of Mandalay as limited and defined by section 6, clause 4, of the Upper Burma Laws Act, 1886.

By Order,
DONALD SMEATON,
Offg. Chief Secretary.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 14th February, 1888.

No. 263-G.—The Governor-General in Council is pleased to recognize the appointment of Mr. E. Labussier as Acting Vice-Consul for Portugal at Madras, during the absence of Mr. A de Guigné.

The 16th February, 1888.

No. 275-G.—Mr. G. T. W. Tobin, Inspector of Police, Neemuch Cantonment, is appointed to officiate as Assistant Superintendent of Police on the Rajputana-Malwa Railway (Central India Section), with effect from the date of assuming charge and during the absence on privilege leave of Rai Bahadur Pandit Bala Parshad.

No. 277-G.—Subject to the confirmation of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. Ruttonji Dorabji as Acting Vice-Consul for Spain at Aden, during the absence of Mr. Dorabji Dinshaw.

The 17th February, 1888.

No. 285-G.—Major D. Robertson, Officiating Political Agent of the 2nd class, held charge of

the current duties of the Office of Resident at Hyderabad, in addition to his own duties as First Assistant and Secretary for Berar to the Resident, from the forenoon of the 1st to the afternoon of the 30th November, 1887, during the absence on privilege leave of Mr. J. G. Cordery, C.S.I., C.S.

The 15th February, 1888.

No. 615-1.—Under section 8 of Act XV of 1872 (The Indian Christian Marriage Act, 1872), the Governor-General in Council is pleased to appoint the Reverend W. Robb, of the United Presbyterian Church of Scotland, to be a Marriage Registrar in respect of all places within the territories of Native States under the Rajputana Agency.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND
COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 17th February, 1888.

No. 925.—Mr. W. D. F. Cowley, Assistant Comptroller, Burma, having been granted furlough out of India for one year, made over charge of his duties on the afternoon of the 10th February, 1888.

No. 926.—Mr. H. E. M. James, Deputy Director General of the Post Office of India, having returned from furlough, resumed charge of his duties from Mr. P. Sheridan on the forenoon of the 13th February, 1888.

Mr. P. Sheridan having been relieved by Mr. H. E. M. James, resumed charge of the Office of Assistant Director General of the Post Office of India on the forenoon of the same date.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 17th February, 1888.

APPOINTMENTS.

No. 132.—BRIGADE STAFF—

Brigadier-General H. Collett, C.B., Bengal S. C., commanding the 3rd Brigade of the Burma Field Force, to be a Brigadier-General on the establishment, *vice* Major-General Sir J. Hudson, K.C.B., who has vacated his command on promotion.—Dated 1st November, 1887.

No. 133.—STAFF CORPS—

The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect

from the dates specified, subject to the confirmation of the Secretary of State for India :—

Lieutenant James Petit Barnes, East Lancashire Regiment, officiating Squadron Officer, 18th Bengal Lancers,—31st May, 1886.

Lieutenant Herbert John Jones, East Lancashire Regiment, Wing Officer, 14th Bengal Infantry,—16th June, 1886.

VOLUNTEER CORPS.

Cossipore Artillery Volunteers "B" Battery.

No. 134.—Mr. David Robb Wallace to be Lieutenant, *vice* W. Smith, who has resigned his commission.

Rangoon Volunteer Rifle Corps.

No. 135.—Mr. James Graham Adam to be Lieutenant.

Hyderabad Volunteer Rifle Corps.

No. 136.—Mr. Henry Cooney to be Lieutenant to complete the establishment. Dated 1st January, 1888.

FURLOUGH AND LEAVE.

No. 137.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Captain A. Adye, Bengal S. C., Wing Commander and 2nd-in-Command, 1st Infantry, Hyderabad Contingent, (m. c.) for one year, under rule I of the regulations of 1875.

Surgeon-Major J. C. Fullerton, M.B., Agency Surgeon, Biluchistan, (p. a.) for one year and 213 days, under rule IX of the regulations of 1868.

Surgeon-Major P. F. O'Connor, M.D., 6th Bengal Cavalry, (p. a.) for one year, under rule I of the regulations of 1875.

Sub-Conductor C. Lewis, Supervisor, 1st grade, Military Works Department, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 138.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty :—

Lieutenant-Colonel F. W. Chatterton, General List, Infantry, Commandant, Administrative Battalion, Presidency Volunteers, (p. a.) for 228 days. Pension service,—29th year, commenced 5th November, 1887.

Lieutenant-Colonel W. B. Aislabie, General List, Infantry, 3rd Sikh Infantry, Punjab Frontier Force, (p. a.) for one year. Pension service,—29th year, commenced 30th January, 1888.

Surgeon D. F. Barry, M.D., 15th Bengal Cavalry, (p. a.) for one year. Pension service,—10th year, commenced 30th November, 1887.

No. 139.—Colonel J. M. McNeile, R.E., Chief Engineer, 3rd class, Joint Secretary to the Government of Bengal, Public Works Department, is granted special leave for one year, with effect from the 15th January, 1888, under Public Works Department Resolution No. 1940-G, dated the 3rd October, 1887.

No. 140.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Colonel H. M. Pratt, Bengal S. C., (p. a.) till 17th December, 1888.

Colonel M. G. Gerard, C.B., Bengal S. C., (p. a.) for one month.

Lieutenant-Colonel H. J. Peet, General List, Infantry, (p. a.) for 50 days.

Lieutenant-Colonel A. R. Wilkinson, General List, Infantry, (m. c.) for six months.

Major H. F. Stevens, Bengal S. C., (m. c.) for six months.

Captain W. W. Lean, Bengal S. C., (u. p. a.) without pay, for two months.

Captain A. deV. Alexander, Bengal S. C., (u. p. a.) for one month.

LONDON GAZETTE.

No. 141.—The following extracts are published for general information :—

"*London Gazette*," dated the 10th January, 1888, page 306.

War Office, Pall Mall,
10th January, 1888.

MEMORANDA.

* * * *

INDIAN STAFF CORPS.

The undermentioned Colonels, Madras, have been transferred to the Unemployed Supernumerary List :—

Henry Daniel Cloeté. Dated 12th December, 1887.

Thomas Wolrich Stansfield. Dated 24th December, 1887.

INDIAN LOCAL SERVICE.

Colonel Edward John McNair, Bengal Infantry, to be Major-General. Dated 24th December, 1887.

"*London Gazette*," dated the 13th January, 1888, pages 360-61.

India Office, 13th January, 1888.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Forces made by the Governments in India :—

BENGAL STAFF CORPS.

To be Major.

Captain Arthur James Brander. Dated 6th November, 1887.

BENGAL INFANTRY.

To be Colonel.

Lieutenant-Colonel and Colonel in the Army Montague Millett. Dated 31st October, 1887.

* * * *

MADRAS INFANTRY.

To be Colonel.

Lieutenant-Colonel William Stenhouse. Dated 26th November, 1887.

* * * *

INDIAN ARMY.

To be Colonels.

Lieutenant-Colonel George Charles Jackson,
Bengal Cavalry. Dated 3rd November, 1887.
Lieutenant-Colonel George Elphinstone Erskine.
Bombay Cavalry. Dated 4th November, 1887.

"*London Gazette*," dated the 17th January,
1888, page 425.

War Office, Pall Mall,
17th January, 1888.

MEMORANDA.

* * * *

Assistant-Commissary and Honorary Lieutenant Richard O'Neill, Madras Establishment, has been granted the honorary rank of Captain on retirement. Dated 19th October, 1887.

Deputy Assistant-Commissary Lewis Ogley, Bengal Establishment, has been granted the honorary rank of Lieutenant. Dated 18th March, 1887.

PROMOTIONS.

No. 142.—The following promotions are made subject to Her Majesty's approval:—

To be Colonels in the Army.

Lieutenant-Colonel William Henry James Stopford, Bombay Cavalry,—11th February, 1888.

Lieutenant-Colonel Edmund Austin, Madras S. C.,—12th February, 1888.

BENGAL STAFF CORPS.

To be Major.

Captain and Brevet-Major Henry Alexius Abbott,—13th February, 1888.

No. 143.—COMMISSARIAT DEPARTMENT—

Sergeant Robert Dooley, to be Sub-Conductor with effect from the 30th November, 1887, *vice* Sub-Conductor P. L. Leyden, transferred to the Pension Establishment.

No. 144.—SUBORDINATE MEDICAL DEPARTMENT—

The following promotions are made in the Apothecary branch of the Subordinate Medical Department, to complete the establishment, as laid down in clause 171, India Army Circulars, 1887,—with effect from the 31st October, 1887:—

Temporary second grade Apothecary James W. Hogan is confirmed in that grade.

Temporary second grade Apothecary Joseph Hardy is confirmed in that grade.

First grade Assistant-Apothecary John Duffy to be second grade Apothecary.

Temporary second grade Assistant-Apothecary Lewis Arthur Henry Clerke is confirmed in that grade.

Temporary second grade Assistant-Apothecary Angus Robertson is confirmed in that grade.

Temporary second grade Assistant-Apothecary William Clarke is confirmed in that grade.

Temporary second grade Assistant-Apothecary Valentine Vincent Chiodetti is confirmed in that grade.

Temporary second grade Assistant-Apothecary Robert Brown is confirmed in that grade.

No. 145.—VOLUNTEER CORPS—*Ghazipur Volunteer Rifle Corps.*

Lieutenant Gregory Marcar Gregory, to be Captain, *vice* W. G. Jackson, transferred to the Allahabad Volunteer Rifle Corps.

No. 146.—NATIVE ARMY—*36th Bengal Infantry.*

In G. G. O. No. 825 of 1887, promoting Subadar Rugha Singh, *for* "1st May, 1887," *read* "20th April, 1887".

No. 147.—PUNJAB FRONTIER FORCE—*4th Punjab Infantry.*

In G. G. O. No. 627 of 1887, *for* Havildar "Jakha Singh," *read* Havildar "Lakha Singh."

RETIREMENTS.

No. 148.—Lieutenant-Colonel Francis Edwin Wiggins, General List, Infantry, is permitted to retire from the service, with effect from the 1st March, 1888, subject to Her Majesty's approval.

No. 149.—G. G. O. No. 129 of 1888, notifying Captain J. H. Parsons' transfer to the half-pay list, is cancelled.

VOLUNTEER CORPS.

Surma Valley Light Horse.

No. 150.—Captain A. Hatton, Adjutant, resigns his appointment.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 151.—In G. G. O. No. 863 of 1887, with reference to the promotion of Major S. C. Turner, R.E., to Superintending Engineer, 3rd class, temporary, and of Lieutenant H. F. Chesney, R. E., from Assistant Engineer, 1st grade, to Executive Engineer 4th grade, temporary, *for* "23rd August, 1887," *read* "12th August, 1887."

MARINE DEPARTMENT.

APPOINTMENTS.

No. 10.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to re-appoint Captain J. Hext, R. N., to be Director of the Indian Marine, for a further term of five years, with effect from the 26th February, 1888.

E. H. H. COLLEN, *Lieut.-Colonel,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 17th February, 1888.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 4th and the 17th February, 1888:—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
General List, Cavalry	Lieutenant-Colonel E. Hay	9th February, 1888.	Calcutta.		

Statement of Deposits on account of Estates between the 7th January and the 17th February, 1888.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
The Hon'ble Edward William Henry Ward (a).	Lieutenant.	1st Battn., Rifle Brigade.	10th July, 1887.	Intestate	Rs. a. p. 2,671 14 3	...	16th April, 1888.

(a) *Next-of-kin*—The Right Hon'ble Viscount Bangor.
Address—Castle Ward, Downpatrick, Ireland.

E. H. H. COLLEN, *Lieut.-Colonel,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 13th February, 1888.

No. 54.—Lieutenant H. C. I. Birdwood, R.E., temporary Assistant Engineer, 2nd grade, Punjab, is permanently appointed to the Department in that grade, with effect from the 8th August, 1886.

The 14th February, 1888.

No. 55.—Public Works Department Notification No. 6, dated 6th January, 1888, posting Mr. F. A. Dashwood, Deputy Examiner of Accounts, *temporary rank*, to the Office of the Examiner of Accounts, North-Western Railway, is cancelled.

No. 56.—Mr. B. Baxter, Executive Engineer, 2nd grade, sub. *pro tem.*, State Railways, is temporarily transferred to Burma, Provincial Establishment.

The 16th February, 1888.

No. 57.—The Government of India in the Public Works Department has no further need of the services of Mr. A. T. Dodsworth, Executive Engineer, 4th grade sub. *pro tem.*, North-Western Provinces and Oudh, temporarily employed in Burma.

The 17th February, 1888.

No. 58.—Lieutenant Charles Stuart Rose, R.E., is appointed to the Public Works Department as an Assistant Engineer, 2nd grade, and posted to State Railways. Lieutenant Rose is placed at the disposal of the Director General of Railways.

No. 59.—The Governor-General in Council is pleased to order the following temporary promotions and reversions of Chief and Superintending

Engineers, with effect from the dates specified:—

NAME.	From	To	With effect from
Lovett, Colonel B., C.S.I., R.E.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	25th September, 1887.
Nicholson, Major W.G., R.E.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	25th September, 1887.
Nicholson, Major W.G., R.E.	Superintending Engineer, 2nd class, <i>temporary rank</i> .	Superintending Engineer, 3rd class.	25th November, 1887.
MacGeorge, G.W.	Superintending Engineer, 3rd class, <i>temporary rank</i> .	Executive Engineer, 1st grade.	25th November, 1887.
Sanford, Colonel G.F.L.S., C.B., R.E.	Chief Engineer, 1st class, <i>temporary rank</i> .	Chief Engineer, 2nd class.	14th December, 1887.
O'Callaghan, F.L., C.S.I., C.I.E.	Chief Engineer, 2nd class, <i>temporary rank</i> .	Chief Engineer, 3rd class, <i>temporary rank</i> .	14th December, 1887.
Bell, H.	Chief Engineer, 3rd class, <i>temporary rank</i> .	Superintending Engineer, 1st class.	14th December, 1887.
Lovett, Colonel B., C.S.I., R.E.	Superintending Engineer, 1st class, <i>temporary rank</i> .	Superintending Engineer, 2nd class.	14th December, 1887.
Greenstreet, Major W.L., R.E.	Superintending Engineer, 2nd class, <i>temporary rank</i> .	Superintending Engineer, 3rd class.	14th December, 1887.
Wickes, T. H.	Superintending Engineer, 1st class, <i>temporary rank</i> .	Superintending Engineer, 2nd class.	19th December, 1887.
Fenner, H.A.S.	Superintending Engineer, 2nd class, <i>temporary rank</i> .	Superintending Engineer, 3rd class.	19th December, 1887.
Rhind, R.H.	Superintending Engineer, 1st class, <i>temporary rank</i> .	Superintending Engineer, 2nd class.	15th January, 1888.
Higham, T.	Superintending Engineer, 2nd class, <i>temporary rank</i> .	Superintending Engineer, 3rd class.	15th January, 1888.
Smith, Colonel C.J., R.E.	Chief Engineer, 2nd class, <i>temporary rank</i> .	Chief Engineer, 3rd class.	17th January, 1888.
Wright, J.W.	Superintending Engineer, 1st class, <i>temporary rank</i> .	Superintending Engineer, 2nd class.	17th January, 1888.
Ottley, Major J.W., R.E.	Superintending Engineer, 2nd class, <i>temporary rank</i> .	Superintending Engineer, 3rd class.	17th January, 1888.

RESOLUTION.
TELEGRAPH ESTABLISHMENT.

The 15th February, 1888.

No. 33 T. E.

AMALGAMATION OF THE INDO-EUROPEAN TELEGRAPH DEPARTMENT WITH THE
INDIAN TELEGRAPH DEPARTMENT.

Read again—

Despatch No. 8, Telegraph, dated 17th March 1887, from Secretary of State for India, to the Government of India.

Despatch No. 10, Telegraph, dated 10th October 1887, from the Government of India, to the Secretary of State for India.

Read also—

Despatch No. 1, Telegraph, dated 5th January 1888, from the Secretary of State for India, to the Government of India.

Telegram from Secretary of State, dated 31st January 1888.

OBSERVATIONS.—In the Despatch now read, the Secretary of State for India communicates the decision of Her Majesty's Government arrived at after communication with the Government of India, that no successor shall be appointed to Colonel Sir R. Murdoch Smith, K.C.M.G., R.E., the present Director-in-Chief of the Indo-European Telegraph Department, and that the administration of that Telegraph system shall come immediately under the Director General of Telegraphs in India.

His Lordship's telegram of 31st January 1888 intimates the retirement of Colonel Sir R. Murdoch Smith on the 15th instant.

RESOLUTION.—In accordance with the instructions received, as noted above, the Director General of Telegraphs in India will assume charge of the Indo-European Telegraph Department on the afternoon of the 15th February 1888.

From that date the title of the head of the amalgamated system will be "Director General of Telegraphs" instead of, as at present, Director General of Telegraphs in India.

ORDER.—Ordered that copies of this Resolution be forwarded to the several

Foreign Department.
Finance Department.
Home Department.

Revenue and Agricultural Department.
Legislative Department.
Military Department.

Departments of the Government of India, and to the Local Governments and Administrations and Officers marginally noted, for information, and also be published in the *Gazette of India*.

information, and also be published in the *Gazette of India*.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.

The Chief Commissioners of the Central Provinces, Burma ^{Upper}/_{Lower}, Assam, and Coorg.

The Resident at Hyderabad.

The Agents to the Governor General for Central India, Rajputana and Baluchistan.

The Accountant General, Public Works Department.

The Inspector General of Military Works.

The Director General of Railways.

The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division and Lucknow.

Ordered also, that copy of this Resolution be forwarded to the Director General of Telegraphs in India, and to the Directors, Persian and Persian Gulf Telegraphs, for information and guidance.

R. C. B. PEMBERTON, Colonel, R.E.,

Secretary to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 18, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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	R a. p.
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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The following student has passed the B. E. Examination :—

Second Division.

Mitra, Benimadhab . . . Govt. Engrg. College.

P. K. RAY,

Registrar.

SENATE HOUSE,

The 10th February, 1888.

No. 2232.—Account of Revenue and Expenditure of the Government of India for the year 1887-88.

N.B.—Amounts are converted into sterling at Rs 10 to the pound.

	REVENUE.	Estimates, 1887-88.	April 1886 to Oct. 1886.	April 1887 to Oct. 1887.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		£	£	£	£	£
I	Land Revenue*	23,514,100	8,945,400	8,834,600	...	110,800
II	Opium	8,893,300	5,292,300	5,050,500	...	241,800
III	Salt	6,604,600	3,652,500	3,785,400	132,900	...
IV	Stamps	3,716,200	2,131,600	2,182,100	50,500	...
V	Excise	4,225,400	2,522,200	2,587,400	65,200	...
VI	Provincial Rates	2,957,500	1,276,500	1,307,800	31,300	...
VII	Customs	1,232,700	587,300	650,700	63,400	...
VIII	Assessed Taxes	1,406,000	787,500	909,200	121,700	...
IX	Forest	1,130,700	471,300	474,900	3,600	...
X	Registration	302,700	180,200	185,700	5,500	...
XI	Tributes from Native States	722,000	224,700	228,400	3,700	...
XII	Interest	672,800	353,000	395,200	42,200	...
XIII	Post Office	1,216,300	669,500	695,100	25,600	...
XIV	Telegraph	629,000	339,500	406,800	67,300	...
XV	Mint	170,400	60,600	76,400	15,800	...
XVI	Law and Justice	297,900	306,100	185,700	...	6,400
	{ Courts of Law	293,500		114,400		
XVII	Police	323,900	195,900	181,200	...	14,700
XVIII	Marine	173,300	77,600	94,200	16,600	...
XIX	Education	198,700	104,700	118,900	14,200	...
XX	Medical	53,500	27,600	26,800	...	...
XXI	Scientific and other Minor Departments	79,700	46,900	36,700	...	10,000
XXII	Receipts in aid of Superannuation, &c.	260,200	117,100	110,900	...	6,200
XXIII	Stationery and Printing	97,200	55,600	39,000	...	16,600
XXIV	Exchange	365,400	...	...	...	...
XXV	Miscellaneous	318,600	168,900	158,200	...	10,700
		59,855,600	28,594,500	28,836,200	241,700	...
XXVI	State Railways (Gross Earnings)	11,318,500	6,072,400	5,739,700	...	342,700
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,515,000	2,308,600	2,419,100	110,500	...
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	58,700	...	37,400	37,400	...
XXIX	Irrigation Major Works: Direct Receipts	959,200	478,000	449,500	...	28,500
XXX	Irrigation Minor Works and Navigation	152,300	79,700	78,100	...	1,600
XXXI	Military Works	36,400	16,300	19,000	2,700	...
XXXII	Civil Works	472,000	242,300	243,200	900	...
XXXIII	Army: Effective	800,900	431,900	525,400	73,500	...
	„ Non-effective.	49,100	22,200	24,700	2,500	...
		77,217,700	38,265,900	38,362,300	96,400	...
	England, including Army, Public Works, &c.	176,800	123,500	137,200	13,700	...
	Exchange added to Revenue	65,700	50,000	57,300	7,300	...
	GRAND TOTAL	77,460,200	38,439,400	38,556,800	117,400	...

* Includes Land Revenue due to Irrigation, which cannot be separated in the Monthly Accounts.

en months of the year 1887-88, as compared with the corresponding period of 1886-87.

ing omitting all amounts below hundreds of pounds.

EXPENDITURE.	Estimates, 1887-88.	April 1886 to Oct. 1886.	April 1887 to Oct. 1887.	COMPARISON OF TWO YEARS.	
				Increase.	Decrease.
	£	£	£	£	£
Refunds and Drawbacks	202,200	120,100	123,800	3,700	...
Assignments and Compensations	1,367,600	517,600	554,100	36,500	...
Land Revenue	3,667,800	1,869,800	1,888,100	18,300	...
Opium (including Cost of Production)	2,504,000	2,474,300	2,144,300	...	330,000
Salt (do. do.)	469,000	299,100	267,900	...	31,200
Stamps	85,000	49,300	49,300	...	...
Excise	118,600	50,400	56,800	6,400	...
Provincial Rates	47,200	25,100	32,600	7,500	...
Customs	135,100	70,600	77,800	1,200	...
Assessed Taxes	33,600	30,000	17,600	...	12,400
Forest	735,000	340,000	351,800	11,800	...
Registration	186,600	111,100	112,600	1,500	...
Interest on Ordinary Debt*	4,003,700	2,214,600	2,165,400	...	49,200
Do. on other Obligations	386,400	58,200	58,300	100	...
Post Office	1,212,500	687,700	700,300	12,600	...
Telegraph	623,400	299,500	325,400	25,900	...
Mint	79,000	3,900	52,100	12,200	...
General Administration	1,372,000	777,100	779,000	1,900	...
Law and Justice {Courts of Law	2,696,800	1,938,200	1,516,800	800	...
{Jails	815,600				
Police	3,715,300	1,770,700	1,997,600	226,900	...
Marine (including River Navigation)	416,500	297,300	250,200	...	47,100
Education	1,318,100	698,400	653,500	...	44,900
Ecclesiastical	171,500	90,200	91,400	1,200	...
Medical	793,000	414,300	414,400	100	...
Political	593,200	394,900	308,100	...	86,800
Scientific and other Minor Departments	422,700	272,800	263,900	...	8,900
Territorial and Political Pensions	638,200	369,000	357,000	...	11,400
Civil Furlough and Absentee Allowances	5,400	600	1,800	1,200	...
Superannuation Allowances and Pensions	713,000	392,100	407,900	15,800	...
Stationery and Printing	442,700	243,600	243,300	...	300
Exchange . . . . .	...	...	...	...	...
Miscellaneous	327,200	177,400	160,400	...	17,000
Famine Relief	2,000	600	500	...	100
Construction of Protective Railways . . . . .	...	...	...	...	...
Do. do. Irrigation Works	92,500	46,000	41,600	...	4,400
Reduction of Debt . . . . .	...	...	...	...	...
	30,392,400	17,146,500	16,888,400	...	258,100
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	75,000	105,900	66,200	...	39,700
State Railways: (Working Expenses)	5,831,300	3,018,400	3,050,200	31,800	...
Interest on Capital deposited by Companies	400	...	...	...	...
Guaranteed Companies: (Surplus Profits, Land and Supervision)	573,000	90,800	617,400	526,600	...
Interest	29,400	5,600	20,100	14,500	...
Subsidized Companies: Land, &c.	60,000	19,900	31,400	11,500	...
Miscellaneous Railway Expenditure	73,600	65,000	34,700	...	30,300
Irrigation Major Works: Working Expenses	645,900	337,000	355,400	18,400	...
Irrigation Minor Works and Navigation	770,200	339,000	406,800	67,800	...
Military Works	1,208,100	480,600	709,100	228,500	...
Civil Works	4,134,400	1,758,300	1,907,100	148,800	...
Army: Effective	13,143,700	7,350,800	8,054,100	703,300	...
Non-effective	866,300	509,000	525,400	16,400	...
	57,893,700	31,226,800	32,666,300	1,439,500	...
England, including Army, Public Works, Guaranteed Interest, &c.	14,808,000	9,264,200	9,761,000	496,800	...
Exchange charged as Expenditure	5,500,500	3,756,400	4,075,400	319,000	...
	78,203,100	44,247,400	46,502,700	2,255,300	...
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works—					
In India—					
State Railways	2,989,200	2,132,700	—172,900	...	2,305,600
Irrigation Works	700,000	247,400	289,600	42,200	...
Special Defence Works	383,700	50,000	174,100	124,100	...
In England—					
State Railways	1,355,000	961,000	580,400	...	380,600
Irrigation Works . . . . .	...	600	4,400	3,800	...
Special Defence Works	66,300	2,300	10,900	8,600	...
Capital charge involved in Redemption of Liabilities . . . . .	...	4,914,500	...	...	4,914,500
Exchange on Expenditure not charged to Revenue	24,600	390,800	248,700	...	142,100
	5,468,800	8,699,300	1,135,200	...	7,564,100
GRAND TOTAL	83,671,900	52,946,700	47,637,900	...	5,308,800

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

Statement of the Affairs of the Bank of Bengal for the Week ending 14th February, 1888.

LIABILITIES.				ASSETS.			
	R	a.	p.		R	a.	p.
Capital paid-up	2,00,00,000	0	0	Government Securities	55,84,913	0	0
Reserve Fund	50,52,759	15	0	Other authorised Investments	62,06,143	0	0
Public Deposits at Head Office . 78,11,100	6	2	1,75,48,071	Loans on Government and other authorised Securities	90,92,722	12	6
Public Deposits at Branches . 97,36,971	3	10		Accounts of Credit on Government and other authorised Securities	62,78,423	7	6
Other Deposits at Head Office and Branches	3,53,33,437	14		Bills discounted and purchased	2,65,56,452	6	2
Bank Post Bills, &c.	5,10,484	11	9	Balances with other Banks	8,21,881	3	10
Sundries	15,15,894	15	1	Bullion	2,673	15	6
				Dead Stock	11,11,612	1	6
				Stamps	14,162	1	0
				Sundries	11,83,811	5	9
					5,68,52,795	5	9
				Cash and Currency Notes at Head Office . 81,97,603	5	0	2,31,07,853
				Cash and Currency Notes at Branches . 1,49,10,250	7	9	
RUPEES . 7,99,60,649	2	6		RUPEES . 7,99,60,649	2	6	

BANK OF BENGAL,
Calcutta, the 16th February, 1888.

R. L. BISS,
Chief Accountant,

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 42·08.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of Act VI of 1878, that, on or about the 31d December, 1887, treasure consisting of the undermentioned idols, and other articles, valued at ₹278-10, was found underground, in land (Paimash No. 1036) measured as Inam Tope in the village of Velur, Tiruturaipundi Taluq, Tanjore District :—

List showing the value, weight, &c., of idols, &c., found underground in the village of Velur, Tiruturaipundi Taluq.

No.	Name of idol, &c.	Description of metal.	Weight of metal.	Cost of the idol, &c.
			Sears.	R a. p.
1	Pillaiyar, with Tiruvasi	1 Copper	25	6 4 0
2	Bell	1 Bell-metal	7½	0 14 6
3	Sri Belinayagar	1 Copper	8	2 0 0
4	Somas Kandumurthi Kanthar, Amman, with pedestal	3 Ditto	62	15 8 0
5	Ditto ditto Amman	1 Ditto	69	17 4 0
6	Sandeesmarar, with pedestal	1 Ditto	64½	16 2 0
7	Sundramurthi and Paranainachiyar, with pedestal	2 Ditto	93	23 4 0
8	Manikkanachagar	1 Ditto	42	10 8 0
9	Sammanthamurthi, with pedestal	1 Ditto	40½	10 2 0
10	Hashtirathevar, with pedestal	2 Ditto	26½	6 10 0
11	Pedestal	1 Ditto	25	6 4 0
12	Tripod	2 Ditto	13	3 4 0
13	The lower plate of the Anjaduku Theepam	1 Brass	2½	0 5 0
14	Sabapathi, with Thiruvasi	1 Copper	430	107 8 0
15	The pedestal for ditto	Brass	94	1 12 0
16	Sabapathi and Amman, with pedestal	1 Copper	164	41 0 0
17	A brass piece	1 Brass	½	0 0 6
	TOTAL No.	21	1,166½	278 10 0

All persons claiming the said treasure, or part thereof, are hereby required to appear personally or by agent before the Collector of Tanjore, at his office, on the 26th June, 1888, in view to the matter being enquired into and determined according to law.

E. GIBSON,
Acting Collector.

TANJORE COLLECTOR'S OFFICE,
CAMP VALLAM,
The 9th February, 1888.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 11th February, 1888.

No. 19.—Offices reported opened and closed during the month of January, 1888 :—

Name of Office.	Where situated.	Date.	REMARKS.
<i>Departmental.</i>			
Aylah	Upper Burma	1888. 7th Jan.	Closed.
Bahadurgarh	Punjab	1st "	Opened.
Dhandhuka	Kathiawar	5th "	Ditto.
Gyobin	Upper Burma	16th "	Closed.
Junagad	Kathiawar	3rd "	Opened.
Kyanhuyat	Upper Burma	17th "	Re-opened.
<i>1887.</i>			
Legaing	Ditto	12th Dec.	Ditto.
<i>1888.</i>			
Limbdi	Kathiawar	4th Jan.	Opened.
Malabar Point	Bombay	1st "	Re-opened.
Oorgaum	Mysore	15th "	Opened.
Patharkandi	Assam	7th "	Ditto.
Shwenyoungbin	Upper Burma	31st "	Ditto.
Veravol	Kathiawar	3rd "	Ditto.
Wadhwan City	Ditto	4th "	Ditto.
<i>Railway.</i>			
<i>1888.</i>			
Charghat (Dammukdia.)	Eastern Bengal State Ry.	10th Jan.	Opened.
Chinchli	Southern Maharashtra Ry.	30th "	Ditto.
<i>1887.</i>			
Choki	Junagad-Veraval State Ry.	25th Dec.	Ditto.
Choki	Ditto	31st "	Closed.
<i>1888.</i>			
Cinnamara Junction.	Jorhat State Ry.	14th Jan.	Opened.
Edgenugger	North Western Ry.	16th "	Closed.
Junagad	Bhavnagar-Gondal State Ry.	3rd "	Ditto.
Kankinara	Eastern Bengal State Ry.	1st "	Opened.
Kondacapillai	Bellary-Kistna State Ry.	10th "	Ditto.
Raharia	Tirhoot State Ry.	1st "	Ditto.
<i>1887.</i>			
Thanatchaung	Burma State Ry.	21st Dec.	Ditto.
<i>1888.</i>			
Calicut	Madras Ry.	2nd Jan.	Ditto.
Ferok			
Kallai			
Kudleundi			
Palghat			

NOTE.—The Office formerly called "Palghat" is now called "Olvakode."

C. H. REYNOLDS,

Officiating Director, Traffic Branch,
for Dir. Genl. of Telegraphs in India.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATIONS.

Calcutta, the 11th February, 1888.

No. 3.—Third grade Assistant Surgeon Sris Chunder Mukerjee, of the Imperial Establishment, is permitted to resign the service.

No. 4.—The undermentioned 3rd grade Assistant Surgeons, of the Imperial Establishment, are permitted to resign the service :—

Jogendra Nath Datta.

Trailokya Nath Bannerji.

Sasi Bhusan Ghosh.

Mahendra Nath Basu.

B. SIMPSON, M.D.,

Surgeon-General with the Govt. of India.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 17th February, 1888.

No. 661.—With reference to the Notification of the Government of India in the Revenue and Agricultural Department, No. 79—26-3 S., dated 10th February, 1888, Colonel R. G. Woodthorpe, C.B., R.E., Officiating Deputy Superintendent, 3rd grade, having made over charge of his duties in this Department on the afternoon of the 10th February, 1888, the following temporary promotions are made, with effect from the same date :—

Mr. G. H. Cooke, Deputy Superintendent, 4th grade, to officiate as Deputy Superintendent, 3rd grade.

Lieutenant G. B. Hodgson, S.C., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 4th grade.

H. R. THUILLIER, Colonel, R.E.,
Surveyor General of India.

AGENT TO THE GOVERNOR-GENERAL, BALUCHISTAN.

NOTIFICATION.

The 10th January, 1888.

No. 1.—With reference to the Government of India, Public Works Department, Notification No. 404, dated 28th December, 1887, Mr. Charles Evans, Executive Engineer, 2nd grade, was attached to the office of the Superintending Engineer, Baluchistan Agency, from the 30th November, 1887, to the 23rd December, 1887, on which date he reported his departure on transfer to the North-Western Provinces.

H. L. STAFFORD, Lieut., R.E.,
for Secy. to the Agent to Govr.-Genl., Baluchistan.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 9th February, 1888.

No. 503.—In pursuance of Foreign Department Notification, No. 2108 G., dated 15th November, 1887, and this Office Notification No. 4465 of the 2nd December, 1887, Surgeon G. H. D. Gimlette, M.D., received medical charge of the 1st Regiment, Central India Horse, from Senior Hospital Assistant Shaik Suadat Husen, on the 3rd, and of the Goona Agency from Hospital Assistant Vaman Ramchandra, on the 4th January, 1888.

Hospital Assistant Vaman Ramchandra was in medical charge of the Goona Agency from the 16th December, 1887, to 4th January, 1888, both days inclusive.

By Order,

J. RAMSAY,

First Asst. Agent to the Govr.-Genl.
for Central India.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 13th February, 1888.

No. 129-190 II.—It is hereby notified that Munshi Balmokand Das, Tehsildar, Ajmere, officiated as Extra Assistant Commissioner and Treasury Officer, Ajmere, from the 16th to the 28th November, 1887, both days inclusive, during the absence of Mr. H. E. J. Fitzpatrick.

By Order,

E. A. FRASER, Major,

*First Asst. to the Agent to the Govr.-Genl.,
Rajputana, & Chief Commr., Ajmere-Merwara,*

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Agra, the 13th February, 1888.

No. 428 B.—Mr. A. F. Ashton, Assistant Commissioner, Sambhar Division, on transfer, made over charge of his office on the 4th February, 1888, afternoon.

No. 429 B.—Mr. A. F. Ashton, Assistant Commissioner, assumed charge of the office of Assistant Commissioner, Upper Division, Internal Branch, on the 6th February, 1888, afternoon.

A. D. CAREY,

Commr., N. I. Salt Revenue.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 14th February, 1888.

No. 10.—With reference to Public Works Department Notification, No. 43, dated 4th February, 1888, Lieutenant Philip Geoffrey Twining, R.E., Assistant Engineer, 2nd grade, is posted to the North-Western Railway.

L. CONWAY-GORDON,

Director-General.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the

persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
1888.		R	
W5	S 30—14578	100	His Excellency the Governor of Bombay.
	" —15152	100	
	" —17009	100	
	" —17072	100	
	" —17639	100	
W6	S 13—20113	1,000	Kamesar Motiram, Bombay.
W7	S 12—69014	100	Mrs. G. N. Gore, Campbellpur.
W8	S 12—54843	100	Parbhudas Narandas, Nao-sari.
	" —86308	100	
	S 30—19483	100	
	" —24703	100	Gulabhai Mangalchand, Bombay.
W10	S 13—24458	1,000	
	" —51942	1,000	
	" —53403	1,000	
	" —56056	1,000	
	" —56498	1,000	
	" —56707	1,000	
	" —56919	1,000	
	" —57803	1,000	

H. S. GROVES,

Asst. Acctt. Genl., Paper Currency Dept.

BOMBAY,

The 7th February, 1888.

Statement of Silver Balance in the Calcutta Mint for the week ending 15th February, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 8th February, 1888 . . .	4,52,481	
Value of Government silver in the Mint on the same date . . .	9,48,084	14,00,565
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	1,23,114	1,23,114
DEDUCT—		
New coin paid to Reserve Treasury during the week	...	15,23,679
Petty items issued for miscellaneous purposes . . .	1,395	1,395
Balance on the evening of the 15th February, 1888 . . .		15,22,284
The Balance comprises—		
Silver held on account of the Currency Department	3,80,146	
Ditto ditto Government	11,42,138	15,22,284
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	15,549	
Ditto ditto Government	...	15,549

R. V. RIDDELL, Lieut.-Colonel, R.E.,

Master of the Mint.

CALCUTTA MINT,

The 16th February, 1888.

WOOD FUEL.

NOTICE TO MANAGERS OF MILLS, BREWERIES, ICE COMPANIES, TANNERIES, BRICK-BURNERS, COMMISSARIAT OFFICERS, SUPERINTENDENTS OF JAILS, AND OTHER LARGE CONSUMERS OF FUEL.

Wood fuel, chiefly sal, thoroughly dry, having been cut two years ago, is available in the quantities and at the places stated below :—

		Maunds.	
Oudh Forest Depôt near Lucknow-Sitapur Railway City Station	} Lucknow	. 39,300	
Oudh Forest Depôt near Oudh and Rohilkhand Charbagh Railway Station			
Oudh Forest Depôt near Bahramghât Railway Station	} Bahramghât	. 43,700	

Tenders for the purchase of the whole, or portions of the above in even hundreds of maunds, will be received by the Conservator of Forests, Oudh Circle, Camp *via* Lucknow, up to the 25th February, 1888. The maund is the Government maund of 82½ pounds. The fuel to be removed by purchasers into their own carts and removed from Depôts (unless specially agreed upon otherwise) within a month of acceptances of tender.

Fuel to be paid for on delivery of each 100 maunds.

Ten per cent. earnest-money will be required before the purchase is considered as completed; this will remain with Conservator for the payment of the last 1/10th of the amount purchased.

Conservator is not bound to accept the lowest or any tender. The fuel can be seen by applying to the Muharrirs in charge of the Depôts.

The Lucknow-Sitapur Railway having now reached the Government Forests in Kheri, wood fuel can be supplied in large quantities annually either in Lucknow, Sitapur, or in the Forest. Arrangements can also be made for the supply of large quantities of tanning and paper mill materials.

E. WOOD, *Captain,*

*Conservator of Forests, N.-W. P. & Oudh,
Oudh Circle.*

DATED CAMP *via* LUCKNOW,

The 2nd February, 1888.

POST OFFICE.

NOTIFICATIONS.

*Unclaimed Letters held in the Calcutta General Post Office
on 15th February, 1888.*

Ado, Louis.	Flannery, P. M.	Leonard, H. F.
Bridgenill, Mrs.	Gow, Mrs. T.	Lewis, R. & Co.
Brittain, Henry.	Johnson, J. H.	Ogg & Co.
Campbell, James.	Kleinmuller, F. G.	Poyntz, Mr. A.
Craig, C. Young.	Kolpe & Lehmann.	Robinson, J. C. S.
Esposito, R.	Lamplough, E.	Sobel, E.

Letters marked "Care of Post Office."

A. W.	Gaskell, Esq.	Niabot, Peter.
Ainley, Henry.	Goale, G. R.	Noble, J. D'Oyly.
Alberto, S.	Giles, F.	O'Brien, Mrs. Rosie.
Alexander, C.	Godfrey, Jack.	"Okeyo."
Bartholomew, R.	Grenon, Miss A.	Orsolle, E.
Barton, Captain F.	Greenfield, W.	Paraf, E.
Bates, E.	Greenless, A.	Parkin, Mrs. H.
Beasley, George.	Greenway, Miss A.	Peddie, John.
Bernici, Madame.	Grey, Edward Sir.	Penn, Mrs. G.
Biddlecombe, F. C.	Girling, Mrs.	Peccival, Percy.
Bleek, Mrs.	"Gusture."	Phillippe, H. S.
Blomfield, F. C.	H. M.	Pierotti, Nicolas.
Bohminger, Herr.	Hall, D.	Prince, D'Orleans.
Bolton, G. A.	Hamilton, G. H.	Pyle, Mrs.
Brodrie, J. O.	Henderson, Mrs.	Runnington, Capt.
Bridson, E. G.	Henderson, W. F.	F. A.
Brown, John D.	Hilton, E. H.	Rhodes, A. H.
Bruse, Sante.	Hodgetts, W. G.	Rode, Mrs.
Brutley, C. W.	Hogg, A. M.	Rosario, G. B.
Bryan, R.	House, F. W.	Scales, W. H.
Bulloch, J.	Hughes, G.	Schmidt, A. W.
Burton, A. H.	Hughes, P.	Sheppard, H. R.
Butler, Mrs. T. P.	Hutchison, Colonel.	Silvo, F.
Caldicot, Dr. T.	Innes, J. T.	Simpson, James.
Campbell, J. G. D.	Jackson, A. W.	Simpson, Miss.
Carpenter, Mrs. W.	Jones, E. E.	Sinclair, Miss.
G.	Judge, Capt. F. C.	Smit, Robert.
Cavanagh, J.	Keisler, Dr. F. L.	Smith, H. R.
Christelow, T. B.	Kenny, John.	Southerton, F. W.
Clarke, R.	L. M. G.	Stevenson, Capt. G.
Clifton, Talbot.	Lamorchand, J. R.	J.
Craddock, Mrs. J.	Leonard, J.	Storey, H.
Cremer, Mis.	Leonard, Major G.	Storkoy, H.
Daly, M.	Lester, J. H.	Stroud, Miss A. L.
Davis, Miss Jessy.	Libbens, Miss Mary.	Sutton, H. F.
Demomet, F.	LScas, Alfred.	Symon, J.
Disbrulli, L.	Lucien, Mon. L.	Tanner, Mrs. E. M.
Doherty, J.	Marshall, Mrs. E. A.	Taylor, R. B.
Dremer, Moses.	Martin, R.	"Temple."
Driver, J. C. M.	Massey, E. S.	Thomas, W. L.
"Felix."	Mathersill, H. J.	Thompson, E.
Field, H. E.	McMurtrie, A.	Timms, Miss L.
Foster, F. W.	Mitchell, Major St.	Tiny, Miss.
Foster, G. R. C.	John.	Tufnell, W. F.
Foulloux, Charles.	Mitchell, Thos.	Walker, T. H.
Fraser, Mrs. L.	Monro, H. T.	Wheatley, Col. M. J.
Friedmann, Mon.	Moubray, John A.	White, Miss Nellie.
G. M. G.	Murdock, Mrs.	Wood, E. M.
Gardiner, Geo.	Naylor, C. G. R.	Wood, H. deR. P.
Gascond, S.	Newman, Mrs.	Woolfield, Ernest.

Registered Letters.

Argas, E.	Hartz, S.	Nucci, Oreste.
East India Trade and Outfit Co.	Naftaly, Jacob.	Zantker, Moise.
	Nelson, Harry.	

*Unclaimed Letters held in the Barrackpore Post Office
on the 13th February, 1888.*

E. HUTTON,
Presidency Postmaster, Calcutta.

The 18th February, 1888.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888. 21st Feb.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets).	20th "	Ditto.
Zanzibar, Mozambique and East Coast of Africa generally, Delagoa Bay, Natal and Cape Colonies by B. I. Steamers from Aden to Zanzibar and thence by the Castle Mail Packets.	21st "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China and Japan.	28th "	Ditto.
Australia, New Zealand and Tasmania.	28th "	Ditto.
Madras and Colombo	21st "	Per P. & O. Str. Bokhara.
Madras, Pondicherry, Ceylon, Batavia, Singapore and China.	23rd "	Per French Str. Tibra.
Straits and Hong-Kong	25th "	Per Steamer Kutzang.
Rangoon and Moulmein	22nd "	Per Steamer Patna.
Akyab, Kyaukpyu, Sandoway and Rangoon.	22nd "	Per Steamer Karagola.
Rangoon and Moulmein	24th "	Per Steamer Chika.

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters, fully prepaid and bear-

ing an extra postage stamp of half anna, and foreign letters, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.
On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters will be received up to 9 P.M.

E. HUTTON,
Presidency Postmaster, Calcutta.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the under-noted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبری فیوج

یہ دوا کوئینائین کا خوب قائم مقام ہے اور کلکتہ کے ہوائیکل گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے ہوائیک ملازم سرکاری واسطے سرکاری کام اور خریدات کے اور سوائے اونکے جو کوئی ایک مشیت بیس پونڈ خرید لینے سے بقیہ نقد حسب نرخ ذیل خرید کرسکتے ہیں یعنی نرخ چار اونس کے ٹین کا چار روپیہ آٹھ آنہ ; آٹھ اونس کے ٹین کا آٹھ روپیہ آٹھ آنہ ; ایک پونڈ کے ٹین کا سولہ روپیہ آٹھ آنہ ،

اور عوام الناس ہوائیکل گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے بقیہ نقد حسب نرخ ذیل خرید کرسکتے ہیں یعنی نرخ چار اونس کے ٹین کا پانچ روپیہ آٹھ آنہ ; آٹھ اونس کے ٹین کا دس روپیہ آٹھ آنہ ; ایک پونڈ کے ٹین کا بیس روپیہ ،

یہ دوا کلکتہ کے بڑے بڑے ولایتی اور دیسی دوا خانوں میں بکتی ہے ماسوائے قیمت مذکورہ بالا کے معصوم ذاک چار اور آٹھ اونس کے ٹین کا آٹھ آنہ ; اور ایک پونڈ کے ٹین کا بارہ آنہ ،

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below :—

- Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. *R8.*
Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. *R8.*
Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. *R8.*
Report on the Meteorology of India in 1882, 4to, 152 pages text, 208 pages tables, 8 charts. *R8.*
Report on the Meteorology of India in 1883, 4to, 150 pages text, 305 pages tables, 9 charts. *R8.*
Report on the Meteorology of India in 1884, 4to, 153 pages text, 305 pages tables, 4 charts. *R8.*
Report on the Meteorology of India in 1885, 4to, 202 pages text, 315 pages tables, 4 charts. *R8.*

- Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates. *R2-8.*
Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates. *R1-8.*
Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates. *R1-8.*
Indian Meteorological Memoirs, Vol. I, Part IV, 4to, 62 pages, 8 plates. *R1-8.*
Indian Meteorological Memoirs, Vol. I, Part V, 4to, 57 pages, 10 plates. *R1-8.*
Indian Meteorological Memoirs, Vol. I, Part VI, 4to, 62 pages. *R1-8.*
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JOHN ELIOT,

Offg. Meteorological Reporter to the
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 18, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Abstract Statement of Receipts and Disbursements of the Uncovenanted Service Family Pension Fund for the Fourth Quarter ending 30th April 1887, compared with the corresponding quarter of the year 1886.

PARTICULARS.	For the 4th quarter ending 30th April 1887.	For the 4th quarter ending 30th April 1886.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance at credit of the Fund on the Government books at the end of the previous quarter...	96,48,843 12 10	92,24,985 11 5	4,23,958 1 5	.....
ADD RECEIPTS—				
Subscriptions from February to April 1887, Widows' Fund ...	1,23,661 13 9	1,21,935 2 6	1,736 11 3	.....
Ditto ditto, Children's Fund ...	83,382 2 9	80,671 7 7	2,710 11 2	.....
Charges General (account fine realized and transferred to this account) ...	2,349 0 6	.....	2,349 0 6	.....
Entrance fees, &c. ...	466 8 6	551 8 0	.....	84 10 6
Amount of fines imposed under rule 40A ...	4 7 4	88 11 0	.....	84 3 8
Amount of interest received from Government of India for 1886-87 ...	5,72,828 10 3	5,48,435 0 8	26,393 9 7	.....
Amount of pension received with interest from Government of India for sums advanced to widows and orphans who came upon the Fund during the Mutiny of 1857 ...	2,454 8 0	2,981 2 0	.....	506 10 0
Amount of divisible surplus transferred to debit of subscribers ...	.....	1,247 4 0	.....	1,247 4 0
Total Receipts ...	7,85,147 3 1	7,53,639 14 9	(a) 33,180 0 6	1,872 12 2
Grand Total ...	1,04,33,990 15 11	99,78,725 10 2	4,57,138 1 11	1,872 12 2
DEDUCT PAYMENTS—				
Pensions payable to incumbents in the Widows' Fund ...	93,897 13 0	89,244 6 2	4,653 6 10	.....
Ditto ditto, Children's Fund ...	65,319 8 3	62,068 6 6	3,251 1 9	.....
Establishment, including house-rent and contingencies ...	8,927 7 11	8,781 8 9	195 15 2	.....
Loss in exchange on remittances to England ...	17,891 3 7	14,319 7 6	3,571 19 1	.....
Amount of fines transferred to Charges General ...	2,349 0 6	0 0 0	2,349 0 6	.....
Amount of divisible surplus written back... ..	.....	48 0 0	.....	48 0 0
Total Payments ...	1,88,485 1 3	1,74,401 12 11	(b) 14,181 4 4	48 0 0
Net balance in favour of the Fund ...	1,02,45,505 14 8	98,04,323 13 3	(c) 4,43,006 18 7	1,824 12 2
Proportion of divisible surplus passed to subscribers ...	59,760 3 0	57,529 0 0	2,231 3 0	.....

	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of subscribers ...	1,618	1,022	1,530	1,025	...	...	12	3
Ditto of incumbents ...	451	670	422	632	29	88	.....	.....
Ditto of subscribers sharing abatements ...	1,162	776	1,116	766	36	90	.....	.....

(a) Net increase in Total Receipts ...	...	...	Rs. A. P.
(b) Ditto in Payments ...	...	...	81,807 4 4
(c) Ditto in Balance ...	...	...	14,083 4 4
			4,41,182 1 5
G. W. MACLEOD,		R. A. FINK,	} Auditors.
Accountant.		H. RONALDSON,	

Published by order of the Directors,
W. H. BYLAND, Secretary,
Uncovenanted Service Family Pension Fund.

UNCOVENANTED SERVICE FAMILY PENSION
FUND OFFICE, the 17th January 1888.

PROMISSORY NOTES.**Lost.**

The Government Promissory Notes Nos. 162825 and 244329, of the 4 per cent. loans of 1842-43 and 1st May, 1865, respectively, for ₹1,000 each, originally standing in the names of the Bank of Bengal and Rustomjee Ardasir Daver, and blank endorsed to Framjee Aderjee Mistry, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

FRAMJEE ADERJEE MISTRY,
Care of Messrs. P. M. Mody & Co.,
Appollo Street,
Fort Bombay.

Lost.

The following Promissory Notes of 4 per cent. loan of 1842-43 and 1865, originally standing in the name of the undersigned, and of 4½ per cent. loan of 1870, originally standing in the name of Bank of Bengal and purchased from the above Bank, have never been endorsed by me to any body, have been lost on the 17th August, 1887. Payment of the notes or of the interest accrued thereon has been stopped and application is about to be made for the issue of duplicates :—

No. 014724* of the 4½ per cent. loan of 1870, for ₹1,000.

No. 111539† of the 4 per cent. loan of 1842-43, for ₹1,000.

No. 237876† of the 4 per cent. loan of 1865, for ₹2,000.

* In the name of the Bank of Bengal.

† In the name of Luchman Chowdry.

LUCHMAN CHOWDRY,
Naiki Mundi, Agra.



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CALCUTTA, SATURDAY, FEBRUARY 18, 1888.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 17th February, 1888, and is hereby promulgated for general information:—

ACT NO. III OF 1888.

An Act to amend the Law relating to the Regulation of Police.

WHEREAS it is expedient to relax those provisions of Acts for the regulation of police which restrict the employment of police-officers to the presidency, province or place of the police-establishment of which they are members; It is hereby enacted as follows:—

Title, extent and commencement. I. (1) This Act may be called the Police Act, 1888.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

2. (1) Notwithstanding anything in Act XXIV of 1859 (an Act for the better regulation of the Police within the territories subject to the Presidency of Fort St. George), Act V of 1861 (an Act for the Regulation of Police), the Bombay District Police Act, 1867, or any Act relating to the police in any presidency-town, the Governor General in Council may, by notification in the Gazette of India, create a general police district embracing parts of two or more presidencies, provinces or places, and direct the enrolment under Act V of 1861 of a police-force for service therein.

(2) With respect to such a district and the police-force enrolled therefor, the functions of the Local Government under Act V of 1861, the Code of Criminal Procedure, 1882, and any other enactment for the time being in force relating to police shall, subject to any orders which the Governor General in Council may make in this behalf, be discharged by the Governor General in Council, or by such Local Government or other authority as the Governor General in Council may appoint, and the functions of the Inspector General of Police, Deputy Inspectors General, Assistant Inspectors General, District Superintendents of Police and Assistant District Superintendents under Act V of 1861 and any other enactment for the time being in force shall, subject as aforesaid, be discharged by such officer or officers as may be appointed by the authority ordinarily discharging under this sub-section the functions of the Local Government with respect to the district and force.

(3) Subject to any orders which the Governor General in Council may make in this behalf, members of a police-force enrolled for service in a general police district created under sub-section (1) shall have within every part of any presidency, province or place, of which any part is included in the district the powers, duties, privileges and liabilities which, as police-officers appointed under Act V of 1861, they have within the district.

(4) Any member of such a force whom the authority ordinarily discharging with respect thereto the functions of the Local Government under sub-section (2) has generally or specially empowered to act under this sub-section may, subject to any orders which the Governor General in Council may make in this behalf, exercise in any part of the local area in which he has the powers of a police-officer under sub-section (3) any of the powers which an officer in charge of a police-station has in

that part, and, when so exercising any such power, shall, subject as aforesaid, be deemed to be an officer in charge of a police-station discharging the functions of such an officer within the limits of his station.

(5) Subject to any orders which the Governor General in Council may make in this behalf, a part of a presidency, province or place included in a general police district under sub-section (1) shall not by reason of being included therein cease for the purposes of any enactment relating to police to be part of the presidency, province or place of which it forms part.

(6) For the purposes of this section, and subject to the provisions thereof, Act V of 1861 shall, notwithstanding anything in section 46

of that Act, be deemed to take effect throughout the whole of British India.

3. Notwithstanding anything in any of the Acts mentioned or referred to in the last foregoing section, but subject to any orders which the Governor General in Council may make in this behalf, a member of the police-establishment of any presidency, province or place may discharge the functions of a police-officer in any part of British India beyond the limits of the presidency, province or place, and shall, while so discharging such functions, be deemed to be a member of the police-establishment of that part and be vested with the powers, functions and privileges, and be subject to the liabilities, of a police-officer belonging to that establishment.

S. HARVEY JAMES,

Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the law relating to the Regulation of Police was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th February, 1888 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the law relating to the Regulation of Police was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. We have provided in sub-section (1) of section 2 of the Bill that a part of a presidency-town may be included in a general police district created under that sub-section.

3. By sub-section (2) of the same section we have proposed to enable the authority controlling the police-force enrolled for service in such a district to discharge certain functions which the Code of Criminal Procedure assigns to the Local Government.

4. By sub-sections (3) and (4) of the same section we have provided for the exercise by officers of a special police-force of the powers of police-officers in places beyond the limits of the general police district for service in which they have been enrolled.

5. The publication ordered by the Council has been made as follows :—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	8th October, 1887.
Fort St. George Gazette	18th October, 1887.
Bombay Government Gazette	10th November, 1887.
Calcutta Gazette	19th October, 1887.
North-Western Provinces and Oudh Government Gazette	15th October, 1887.
Punjab Government Gazette	14th October, 1887.
Central Provinces Gazette	27th October, 1887.
Burma Gazette	29th October, 1887.
Assam Gazette	2nd December, 1887.
Coorg District Gazette	1st November, 1887.

<i>In the Vernaculars.</i>		
<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Bombay	Maráthi	1st December, 1887.
	Gujaráthi	24th November, 1887.
	Kanarese	24th November, 1887.
Bengal	Bengali	15th November, 1887.
	Hindi	22nd and 29th November, and 6th December, 1887.
Central Provinces . .	Uriya	17th November, 1887.
	Maráthi	7th December, 1887.
Burma	Burmese	19th November, 1887.

6. We do not think the Bill has been so altered as to require re-publication, and we recommend that it be passed as amended by us.

C. U. AITCHISON.
ANDREW R. SCOBLE.
C. A. ELLIOTT.
J. WESTLAND.
J. W. QUINTON.

The 9th February, 1888.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 18, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the Law relating to the Protection of Inventions and Designs was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 17th February, 1888 :—

WE, the undersigned, Members of the Select Committee to which the Bill to consoli-

From Registrar, High Court, Calcutta, No. 277, dated 4th February, 1887 [Paper No. 1].
 From H. H. Remfry, Esq., Solicitor, Calcutta, dated 10th March, 1887 [Paper No. 2].
 From Secretary to Chief Commissioner, Coorg, No. 619—97, dated 8th April, 1887 [Paper No. 3].
 Report of the Committee of Fellows of the Institute of Patent Agents [Paper No. 4].
 From Secretary to Government, Punjab, No. 523, dated 16th May, 1887, and enclosures [Papers No. 5].
 From Officiating Secretary for Berar to Resident, Hyderabad, No. 184 G., dated 13th May, 1887, and enclosures [Papers No. 6].
 From Messrs. Thomson & Mylne, Beheea, dated 14th May, 1887, and enclosures [Papers No. 7].
 From Officiating Chief Commissioner, Ajmere-Merwára, No. 575, dated 20th May, 1887 [Paper No. 8].
 From Messrs. Cantwell & Co., Patent Agents, Calcutta, dated 3rd June, 1887 [Paper No. 9].
 Office Memorandum by Home Department, No. 742, dated 8th June, 1887, and enclosures [Papers No. 10].
 From Officiating Chief Commissioner, Ajmere-Merwára, No. 657, dated 10th June, 1887, and enclosure [Papers No. 11].
 From Chief Secretary to Government, Madras, No. 1140, dated 1st June, 1887, and enclosures [Papers No. 12].
 From Secretary to Government, North-Western Provinces and Oudh, No. 596—III-993, dated 10th June, 1887, and enclosures [Papers No. 13].
 From Secretary to Chief Commissioner, Assam, No. 1128, dated 18th June, 1887, and enclosures [Papers No. 14].
 From Secretary to Chief Commissioner, Burma, No. 675—7 L., dated 25th June, 1887, and enclosure [Papers No. 15].
 From Secretary to Government, Bengal, No. 28 T.—G., dated 30th June, 1887, and enclosures [Papers No. 16].
 From Officiating Secretary to Chief Commissioner, Central Provinces, No. 3280—165, dated 2nd July, 1887 [Paper No. 17].
 Office Memorandum by Home Department, No. 989, dated 5th August, 1887, and enclosures [Papers No. 18].
 From Acting Chief Secretary to Government, Bombay, No. 2510, dated 25th August, 1887, and enclosures [Papers No. 19].
 From Messrs. DePenning & DePenning, Calcutta, dated 5th December, 1887 [Paper No. 20].
 Office Memorandum from Revenue and Agricultural Department, to Home Department, No. 662—48-5 A., dated 18th August, 1887, and enclosures [Papers No. 21].
 Office Memorandum from Home Department, No. 1707, dated 30th December, 1887, and enclosures [Papers No. 22].
 Office Memorandum from Home Department, No. 204, dated 30th January, 1888, and enclosures [Papers No. 23].
 Memorandum by J. T. Woodroffe, Esq., Barrister-at-law, Calcutta, dated 25th January, 1888 [Paper No. 24].

date and amend the law relating to the Protection of Inventions and Designs was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. *Section 5.*—We have added a clause to the effect that models are only to be called for in exceptional cases.

3. *Section 6.*—We have provided that a fee for an inquiry and report under this section is

not to be paid by an applicant unless the inquiry and report are made by a person who is not in the service of the Government. In proposing this provision we have been guided by the opinions expressed in the papers which we have considered, and, in particular, by the Resolution of the Government of India in the Home Department, No. 10—1101, dated the 21st July, 1875.

4. *Section 9.*—In re-drafting this section respecting the form and contents of specifications we have had regard to the Rules of Practice in the United States Patent Office as revised last year.

5. *Section 11.*—We have required copies of specifications to be sent to the Chief Commissioner of Burma as well as to the Governments of Madras and Bombay.

6. *Section 15.*—We have expressly provided that the High Court may, if it sees fit, invite objections to the extension of an exclusive privilege.

7. *Section 20.*—We have provided that when an inventor has, in any country other than British India or the United Kingdom, acquired an exclusive privilege in respect of an invention, he must, if he desires to acquire such a privilege in British India, apply for leave to file a specification of the invention within one year from the date of his having acquired the exclusive privilege in the other country.

8. *Section 28.*—We have also provided that, if an exclusive privilege acquired in respect of an invention in British India has been acquired in any other country and is revoked or expires as regards that country, it is to cease as regards British India also.

9. *Section 38.*—We have proposed to extend the period within which, in case of fraud on an actual inventor, a suit may be instituted by him for the assertion of his title to an exclusive privilege in respect of his invention, and to require the Court in assessing damages in such a suit to have regard to the degree of diligence which the inventor has exerted in the prosecution of his claim.

10. *Section 44.*—This section follows section 36 of 46 & 47 Vic., cap. 57, and provides for the assignment of an exclusive privilege for any particular place.

11. *Sections 45 and 47.*—We have here amplified the provisions of the Bill respecting the performance of acts by agents.

12. *Sections 51 and 61 and Fifth Schedule.*—We have added to the Schedules a form of an application for an order for the registration of a design, and have provided for copies of drawings, photographs or tracings of designs being sent for record to Madras, Bombay and Rangoon.

13. *Second and Third Schedules.*—We have proposed to vary the form, though not the substance, of these Schedules.

14. *Fourth Schedule.*—We have proposed that an exclusive privilege be enjoyed on a payment of Rs. 40 for the first four years, of Rs. 50 annually for the next five years, and of Rs. 100 annually for every subsequent year of the continuance of the privilege.

15. The publication ordered by the Council has been made as follows :—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	8th, 15th and 22nd January, 1887.
Fort Saint George Gazette	25th January, 1887.
Bombay Government Gazette	13th January, 1887.
Calcutta Gazette	12th January, 1887.
North-Western Provinces and Oudh Government Gazette	15th January, 1887.
Punjab Government Gazette	20th January, 1887.
Central Provinces Gazette	15th January, 1887.
Burma Gazette	29th January, 1887.
Assam Gazette	29th January, 1887.
Coorg District Gazette	1st February, 1887.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Bombay	Maráthi	2nd June, 1887.
	Gujaráthi	2nd June, 1887.
	Kanarese	2nd June, 1887.
Bengal	Bengali	26th April, 1887.
	Hindi	14th June, 1887.
North-Western Provinces and Oudh	Urdu	30th July, 1887.
Assam	Bengali	14th May, 1887.

16. We do not consider that the Bill has been so amended as to require re-publication, and we recommend that it be passed as amended by us.

ANDREW R. SCOBLE.
C. U. AITCHISON.
C. A. ELLIOTT.
PEÁRI MOHAN MUKERJI.
ROBERT STEEL.

The 17th February, 1888.

No. II.

THE INVENTIONS AND DESIGNS
BILL, 1887.

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The Inventions and Designs Bill.
(Part I.—Inventions.—Section 1-5.)

No. II.

A Bill to Consolidate and amend the law relating to the Protection of Inventions and Designs.

WHEREAS it is expedient to consolidate and amend the law relating to the protection of inventions and designs; It is hereby enacted as follows:—

1. (1) This Act may be called the Inventions and Designs Act, 1888.

Title, extent and commencement. (2) It shall extend to the whole of British India; and

(3) It shall come into force on the first day of July, 1888.

2. (1) The enactments described in the first schedule are hereby repealed to the extent specified in the third column thereof.

(2) But this repeal of enactments shall not affect any exclusive privilege acquired, or any conditions or restrictions imposed with respect to any such privilege, or any right or liability accrued or incurred, under any of those enactments before the commencement of this Act, or any relief in respect of any such privilege, right or liability.

(3) Any enactment or document referring to any enactment hereby repealed shall be construed to refer to this Act or to the corresponding portion thereof.

3. The remainder of this Act is divided into Parts, as follows:—

PART I.—INVENTIONS.

PART II.—DESIGNS.

PART I.

INVENTIONS.

4. In this Part, unless there is something repugnant in the subject or context,—

Definitions.

(1) "invention" includes an improvement:

(2) "inventor" does not include the importer into British India of a new invention unless he is the actual inventor:

(3) "applicant" means a person who has applied under this Part for leave to file a specification of an invention, whether he has filed the specification or not:

(4) "assign" includes a grantee of the exclusive privilege of making, selling or using an invention, or of authorising others so to do, during the term for which the privilege is to

continue or may be extended, or for any shorter term:

(5) "inventor", "actual inventor" and "applicant" include the executors, administrators or assigns of an inventor, actual inventor and applicant, as the case may be:

(6) "manufacture" includes any art, process or manner of producing, preparing or making an article, and also any article prepared or produced by manufacture:

(7) "write" includes print, lithograph, photograph, engrave, and every other mode in which words or figures can be expressed on paper or on any substance:

(8) "Secretary" means a Secretary to the Government of India appointed by the Governor General in Council to discharge the functions of the Secretary under this Act, and includes any under-secretary, assistant-secretary or other officer subordinate to the Government of India to the extent to which such officer may be authorised by general or special order of the Governor General in Council to discharge any of those functions:

(9) "District Court" has the meaning assigned to that expression by the Code of Civil Procedure: and

(10) "High Court" has the meaning assigned to that expression by the Code of Criminal Procedure, 1882, in reference to proceedings against European British subjects.

5. (1) The inventor of a new manufacture, whether he is a British subject or not, may apply to the Governor General in Council for leave to file a specification thereof.

(2) The application must be in writing signed by the applicant and in the form or to the effect of the second schedule if the inventor has not obtained a patent in the United Kingdom, and in the form or to the effect of the third schedule if he has obtained a patent in the United Kingdom.

(3) It must state the name, occupation and address of the applicant, and, where a patent has been obtained in the United Kingdom, the date of the patent and the date of the actual sealing thereof, and must describe with reasonable precision and detail the nature of the invention, and of the particular novelty whereof it consists, and be supplemented by such further particulars relating to the invention, and by such drawings or photographs illustrative thereof, as the Governor General in Council may see fit to require from the applicant.

(4) If in any case it appears to the Governor General in Council that an application ought to be further supplemented by a model of anything alleged to constitute an invention, he may

*The Inventions and Designs Bill.**(Part I.—Inventions.—Sections 6-9.)*

require the applicant to furnish such a model neatly and substantially made of durable material and of dimensions not exceeding those, if any, specified in the requisition therefor.

6. (1) Upon an application under the last Order to file specification foregoing section the Governor General in Council may, after such inquiry as he thinks fit, make an order authorising the applicant to file a specification of the invention.

(2) Before making an order under sub-section (1), the Governor General in Council may direct that the application be referred for inquiry and report to any person whom he thinks fit.

(3) When such enquiry and report are made by a person who is not in the service of the Government, there shall be payable to that person by the applicant such fee as the Governor General in Council, after considering the report, may determine.

(4) When an application is to be referred to such a person, the applicant shall deposit, in such place and within such time as the Governor General in Council may by rule or otherwise prescribe, such sum as will, in the opinion of the Secretary, be sufficient to defray any fee which is likely to be determined under sub-section (3).

(5) If the sum is not deposited in the place and within the time prescribed, the application may be rejected.

(6) If the fee as determined by the Governor General in Council exceeds the sum so deposited, an order shall not be made under sub-section (1) until the applicant has paid the balance of the fee.

(7) If the sum deposited exceeds the fee so determined, the excess shall be refunded to the applicant.

7. (1) If two or more inventors apply on the same day for leave to file specifications of inventions which appear to the Governor General in Council to be identical or so similar as to be practically identical, the Governor General in Council may, in his discretion, authorise both or all the applicants, subject to the other provisions of this Part, to file specifications of their respective inventions.

(2) If they apply on different days for leave to file specifications of such inventions as aforesaid, the applicant who applied on the first of the different days shall be deemed to have a preferential claim to an order authorising the filing of his specification.

8. (1) If within six months from the date of an order under section 6, sub-section (1), or within such further time, not exceeding three months, as the Governor General in Council, in his discretion, may, on cause shown to his satisfaction and on payment of the fee prescribed in that behalf in the fourth schedule, see fit to allow, the applicant causes a specification of his invention to be filed in manner by this Part required, and the fee prescribed in the fourth schedule in respect of the filing of the specification to be paid, the applicant shall, subject to the other provisions of this Part, be entitled to the exclusive privilege of making, selling and using the invention in British India, and of authorising others so to do, for a term of fourteen years from the date of the filing of the specification.

Acquisition and continuance of exclusive privilege.

(2) But an exclusive privilege in respect of an invention of a new manufacture shall, notwithstanding anything in sub-section (1), cease if the inventor fails to pay, within the time limited in that behalf by the fourth schedule, any fee prescribed in that schedule in respect of the continuance of the privilege.

(3) If, nevertheless, in any case, by accident, mistake or inadvertence, an inventor fails to pay any such fee within the time so limited, he may apply to the Governor General in Council for an enlargement of the time for making the payment.

(4) Thereupon the Governor General in Council may enlarge the time accordingly, on payment of the fee prescribed in that behalf in the fourth schedule and subject to the following conditions, namely:—

(a) the time for making a payment shall not in any case be enlarged for more than three months; and,

(b) if any suit is instituted in respect of an infringement of the exclusive privilege committed after a failure to make a payment within the time limited for the making thereof and before the enlargement of that time, the Court disposing of the suit may, if it thinks fit, refuse to award or give any damages in respect of the infringement.

9. (1) A specification filed under this Part must be in writing signed by the applicant, and must set forth the precise invention in respect of which the applicant claims to become entitled to an exclusive privilege.

Form and contents of specification.

(2) If the specification is of an invention which is an improvement only, it must by explicit language distinguish between what is old and what is claimed to be new.

*The Inventions and Designs Bill.**(Part I.—Inventions.—Sections 10-15)*

(3) Every specification must explain the principle of the invention set forth therein and the best mode in which the applicant has contemplated applying that principle, and must describe the manner of making and using the invention in such full, clear, concise and exact terms as to enable any person skilled in the art or science to which the invention appertains, or with which it is most closely connected, to make or use the same.

10. Every application for leave to file a specification, and every specification filed under this Part, must be left with, or sent by post to, the Secretary, and the date of the delivery or receipt thereof shall be endorsed thereon and recorded in his office.

Made of filing application and specification.

11. (1) At the time of delivering or sending the specification for the purpose of its being filed, the applicant shall cause to be delivered or sent therewith to the Secretary as many copies thereof, not being fewer than four, as may be required by the rules for the time being in force under this Part.

Delivery and distribution of copies of specification.

(2) One of these copies shall be retained by the Secretary, and one shall be sent to the Governor of Fort St. George in Council, one to the Governor of Bombay in Council, one to the Chief Commissioner of Burma, and the others, if any, to such authorities as the Governor General in Council may appoint in this behalf.

(3) The copies of the specification which are sent under sub-section (2) to the authorities mentioned or referred to in that sub-section shall be open to the inspection of any person at all reasonable times at places to be appointed by those authorities.

12. (1) A book, to be called the register of inventions, shall be kept in the office of the Secretary wherein shall be entered and recorded every application for leave to file a specification, every order made on any such application, every specification filed in pursuance thereof, and every subsequent proceeding relating to the invention described therein.

Register of inventions.

(2) Applications for leave to file a specification shall be numbered consecutively in the order in which they are delivered or received, and be dated as of the day of their delivery or receipt, and shall be entered in the register of inventions in the order of their respective numbers.

(3) A reference shall be made in that register, in the margin of the entry of each application, to every order on or in respect of the application, to the specification, if any, filed in pursuance thereof, and to every subsequent proceeding relating to the invention which forms the subject of the application.

13. (1) Another book, to be called the address-book, shall be kept in the office of the Secretary wherein any person filing a specification under this Part, or any person in whom an exclusive privilege acquired under this Part, or any share or interest therein, may become vested, may from time to time cause to be stated some place in British India where notice of any rule or proceeding relating to the exclusive privilege may be served on him.

Address-book.

(2) A reference to each entry in the address-book shall be made in the register of inventions in the margin of the entry in that register of the application for leave to file the specification.

14. (1) Every entry in the register of inventions or address-book, and every document entered and recorded in the register, shall, for the purposes of the law of evidence for the time being in force, be deemed to be a public document and shall be open to the inspection of any person at all reasonable times at the office of the Secretary.

Provisions with respect to the register and book.

(2) The books kept under section 11 and section 35 of Act No. XV of 1859 (*an Act for granting exclusive Privileges to Inventors*) shall be deemed to be parts of the register of inventions and address-book respectively.

15. (1) The inventor of a new manufacture may, at any time not more than one year and not less than six months before the time limited for the expiration of an exclusive privilege acquired under section 8, apply to the Governor General in Council for an extension of the privilege for a further term.

Extension of exclusive privilege.

(2) When an application is made under sub-section (1), the Governor General in Council may, if he thinks fit, refer it to a High Court for report.

(3) The Court to which the application is referred shall, in making its report, have regard to the nature and merits of the invention in relation to the public, to the profits made by the inventor as such, and to all the circumstances of the case.

(4) The procedure on the reference shall be such as the Court thinks fit, and may include the issue of citations calling upon persons claiming to have any interest in the reference to appear before the Court on the day on which the reference is to be considered, or on any day to which the consideration thereof may be adjourned, and make with respect thereto any representation which they may see fit in relation to any of the matters to which the Court is required by the last foregoing sub-section to have regard in making its report.

(5) If the Governor General in Council is of opinion, or, where a reference has been made under sub-section (2), if the Court reports, that the inventor has been inadequately remunerated

*The Inventions and Designs Bill.**(Part I.—Inventions.—Sections 16-21.)*

by his exclusive privilege, the Governor General in Council may, on payment of the fee prescribed in that behalf in the fourth schedule, make an order extending the term of the privilege for a further term not exceeding seven or, in exceptional cases, fourteen years from the expiration of the first term of fourteen years.

(6) But an exclusive privilege of which the term has been extended under the last foregoing sub-section shall, notwithstanding anything in that sub-section, cease if the inventor fails to pay before the expiration of each year of such extended term the fee prescribed in the schedule aforesaid in respect of the continuance of the privilege.

16. An order under section 6, sub-section (1), authorizing the filing of a specification, or under section 15, sub-section (5), extending the term of an exclusive privilege, may be made subject to such conditions as the Governor General in Council thinks expedient.

17. (1) Subject to any conditions imposed under the last foregoing section—

(a) with respect to the filing, by a person employed in the service of Her Majesty in India, of the specification of a manufacture invented by him in the course of his employment, or

(b) with respect to the extension, in favour of any person, of the term of an exclusive privilege,

an exclusive privilege acquired under this Part shall have to all intents the like effect as against Her Majesty as it has against a subject.

(2) But the officers or authorities administering any department of the service of Her Majesty may, by themselves, their agents, contractors or others, at any time after the delivery or receipt of the application for leave to file the specification of an invention, use the invention for the services of the Government on terms to be before or after the use thereof agreed on, with the approval of the Governor General in Council, between those officers or authorities and the inventor, or, in default of such agreement, on such terms as may be settled by the Governor General in Council.

18. (1) If, after the filing of the specification, the applicant has reason to believe that through mistake or inadvertence he has erroneously made any mis-statement in his application or specification or included therein something which at the date of the delivery or receipt of his application was not new or whereof he was not the inventor, or that the specification is in any particular defective or insufficient, he may apply to the Governor General in Council for leave to file a memorandum point-

ing out the mis-statement or disclaiming any part of the alleged invention, or for leave to file an amended specification, as the case may be.

(2) The application must be in writing signed by the applicant, and must state how the error, defect or insufficiency occurred and that it was not fraudulently intended.

(3) Upon the application the Governor General in Council may make an order allowing the memorandum or amended specification to be filed.

(4) The provisions of section 6 with respect to applications, and of sections 9 and 11 with respect to specifications and copies thereof, shall apply, so far as they can be made applicable, to applications and to amended specifications, respectively, made and filed under this section.

19. An amended specification filed under the last foregoing section shall, except as to any suit or proceeding relating to the exclusive privilege which may be pending at the time of the filing of the amended specification, have the same effect as if it had been the specification first filed:

Provided that nothing in an amended specification shall be construed to extend or enlarge an exclusive privilege before acquired.

20. A person shall not be entitled to an exclusive privilege under this Part—

(a) if the invention is of no utility, or

(b) if the invention, at the date of the delivery or receipt of the application for leave to file the specification thereof, was not a new invention within the meaning of this Part, or

(c) if the applicant is not the inventor thereof, or

(d) if the original or any amended specification does not fulfil the requirements of this Part, or

(e) if the original or any subsequent application relating to the invention or the original or any amended specification contains a wilful or fraudulent mis-statement, or

(f) if the application for leave to file the specification of the invention was made under this Part after the expiration of one year from the date of the acquisition of an exclusive privilege in respect of the invention in any place beyond the limits of British India and the United Kingdom.

21. An invention shall be deemed a new invention within the meaning of this Part if it has not before the date of the delivery or receipt of the application for leave to file the

Novelty of invention dependent on public use or knowledge thereof before application to file specification.

*The Inventions and Designs Bill.**(Part I.—Inventions.—Sections 22-29.)*

specification thereof been publicly used in any part of British India or of the United Kingdom, or been made publicly known in any part of British India or of the United Kingdom by means of a written publication.

22. The public use or knowledge of an invention before the date of the delivery or receipt of the application for leave to file a specification thereof shall not be deemed a public use or knowledge within the meaning of this Part if the knowledge has been obtained surreptitiously or in fraud of the inventor or has been communicated to the public in fraud of the inventor or in breach of confidence:

Provided that the inventor has not acquiesced in the public use of his invention, and that, within six months after the commencement of that use, he applies for leave to file a specification.

23. Use of an invention in public by the inventor thereof, or by his servant or agent, or by any other person by his license in writing, for a period not exceeding one year immediately preceding the date of the delivery or receipt of his application for leave to file a specification thereof, or knowledge of the invention resulting from such use thereof in public, shall not be deemed a public use or knowledge within the meaning of this Part.

24. If an inventor who has obtained a patent for his invention in the United Kingdom causes an application for leave to file a specification of the invention under this Part to be delivered or received by the Secretary within twelve months from the date of the actual sealing of the patent, the invention shall be deemed a new invention within the meaning of this Part if it was not publicly used or known in any part of British India at or before the date of the application for the patent, notwithstanding that it may have been publicly used or known in some part of British India or of the United Kingdom before the date of the delivery or receipt of the application under this Part for leave to file the specification.

25. If an inventor applies for leave to file a specification under this Part while his application for a patent is pending in the United Kingdom, and the interval between the date of his application for the patent and the date of the delivery or receipt of his application under this Part does not exceed twelve months, the invention shall not be deemed to have been publicly used, or made publicly known, within

the meaning of this Part, by reason only of the invention having been used, or a description thereof having been published, in any part of British India or of the United Kingdom during the interval.

26. If an inventor, being the exhibitor of his invention at an industrial or international exhibition, certified as such by the Governor General in Council, causes an application for leave to file a specification of the invention to be delivered to or received by the Secretary within six months from the date of the admission of the invention into that exhibition, the invention shall not be deemed to have been publicly used, or made publicly known, within the meaning of this Part, by reason only of the invention having at any time after admission into the exhibition been publicly used or made publicly known.

27. (1) An exclusive privilege acquired under this Part shall cease if the Governor General in Council declares the privilege, or the mode in which it is exercised, to be mischievous to the State, or generally prejudicial to the public.

(2) It shall also cease if a breach of any condition on which the applicant was authorised to file a specification, or on which the term of the exclusive privilege was extended, is on an application under this Part to a High Court proved to the satisfaction of that Court, and if the Governor General in Council thereupon declares the privilege to have ceased.

28. (1) An exclusive privilege acquired under this Part in respect of an invention for which a patent has been obtained in the United Kingdom shall cease on the revocation or expiration of the patent.

(2) Such a privilege in respect of an invention for which a patent has not been obtained in the United Kingdom shall cease on the revocation or expiration of any patent or exclusive privilege which has been obtained or acquired for or in respect of the invention in any other country.

29. (1) An inventor may institute a suit in the District Court against any person who, during the continuance of an exclusive privilege acquired by him under this Part in respect of an invention, makes, sells or uses the invention without his license, or counterfeits or imitates it.

(2) The suit shall not be defended upon the ground of any defect or insufficiency of the specification of the invention, or upon the ground that the original or any subsequent application relating to the invention, or the original or any amended specification, contains a

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wilful or fraudulent mis-statement, or upon the ground that the invention is of no utility:

(3) Nor shall it be defended upon the ground that the plaintiff was not the inventor, unless the defendant shows that he himself is the actual inventor or has obtained from the actual inventor a right to make, sell or use the invention, or to counterfeit or imitate it, as the case may be:

(4) Nor shall it be defended upon the ground that the invention was not new, unless the defendant, or some person through whom he claims, has, before the date of the delivery or receipt of the application for leave to file the specification, publicly or actually used in some part of British India or of the United Kingdom the invention or that part of it with respect to which the exclusive privilege is alleged to have been infringed.

30. Any person may apply to a High Court

Application to declare exclusive privilege in respect of an invention not to have been acquired.

for a rule to show cause why the Court should not declare that an exclusive privilege in respect of an invention to be specified in

the rule has not been acquired under this Part by reason of all or any of the objections following (to be specified in the rule), that is to say:—

(a) that the invention is of no utility, or

(b) that the invention was not, at the date of the delivery or receipt of the application for leave to file the specification, a new invention within the meaning of this Part, or

(c) that the applicant was not the inventor thereof, or

(d) that the original or any amended specification does not fulfil the requirements of this Part, or

(e) that the applicant has knowingly or fraudulently included in the application for leave to file the specification or in the original or any amended specification, as part of his invention, something which was not new or whereof he was not the inventor, or

(f) that the original or any subsequent application relating to the invention, or the original or any amended specification, contains a wilful or fraudulent mis-statement, or

(g) that some part of the invention, or the manner in which that part is to be made and used, as described in the original or any amended specification, is not thereby sufficiently described, and that this insufficiency was fraudulent and is injurious to the public.

31. Any person may apply to a High Court

Like application as to part of an invention.

for a rule to show cause why the Court should not declare that an exclusive pri-

vilage in respect of any part of an invention to be specified in the rule has not been acquired under this Part, by reason of all or any of the objections following (to be specified in the rule), that is to say:—

(a) that that part of the invention is wholly distinct from the other parts thereof and is of no utility, or

(b) that that part of the invention was not, at the date of the delivery of receipt of the application for leave to file the specification, a new invention within the meaning of this Part, or

(c) that the applicant was not the inventor of that part of the invention, or

(d) that that part of the invention, or the manner in which it is to be made and used, is not sufficiently described in the original or any amended specification, and that this insufficiency is injurious to the public.

32. The High Court may, irrespective of any

Security for costs of application under either of the two last foregoing sections.

provisions of the Code of XIV of 1882.

Civil Procedure in this behalf, require a person applying for a rule under either of the two last foregoing sections to give security for the payment of all costs incurred or likely to be incurred by any person appearing to show cause against the rule.

33. (1) Any person authorised by the Governor

Application on breach of condition.

General in Council in this behalf may apply to a High Court for a rule to show

cause why the question of the breach of any condition on which leave to file a specification has been granted, or any other question of fact on which the cessation of an exclusive privilege under section 27 may, in the judgment of the Governor General in Council, depend, should not be tried in the form of an issue directed by the Court.

(2) If the rule is made absolute, the Court, unless the breach or other matter of fact is admitted, may direct the issue to be tried and certify the result of the trial to the Governor General in Council.

34. (1) Notice of any rule obtained or proceeding taken under section

Notice of proceedings to persons interested.

30, section 31 or section 33 shall be served on all

persons appearing from the address-book to be proprietors of the exclusive privilege, or to have shares or interests therein, and it shall not be necessary to serve the notice on any other person.

(2) The notice shall be deemed to be sufficiently served if a copy thereof is left at the place for the time being stated in the address-book, by delivering the copy to any person resident at or in charge of the place or, if there

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is no person resident at or in charge of the place, or if the place is not within the local limits of the jurisdiction of the Court, by causing the notice to be sent to the place by post by a registered letter directed to the person to whom the notice is addressed.

35. (1) The High Court may, if it thinks fit, direct an issue for the trial, before itself or any other High Court, or any District Court, of any question of fact arising upon an application under section 30, section 31 or section 33, and the issue shall be tried accordingly.

(2) If the issue is directed to another Court, the finding shall be certified by that Court to the Court directing the issue.

(3) If the issue is directed to a District Court, the finding of that Court shall not be subject to appeal, but the evidence taken upon the trial shall be recorded, and a copy thereof, certified by the Judge of the Court, shall be transmitted, together with any remarks which he may think fit to make thereon, to the High Court, and the High Court may thereupon act upon the finding of the District Court, or dispose of the application upon the evidence recorded, or direct a new trial, as the justice of the case may require.

36. (1) If it appears to the High Court at the hearing of an application under section 30 or section 31 that, by reason of any of the objections specified in the rule, the exclusive privilege in the invention or in any part thereof has not been acquired, the Court shall make an order accordingly, and thereupon the applicant shall, so long as the order continues in force, cease to be entitled to the exclusive privilege.

(2) If it appears to the High Court, at the hearing of any such application as last aforesaid, that the applicant has, in the description of his invention in the application for leave to file a specification thereof or in the original or any amended specification, erroneously included something which at the date of the delivery or receipt of the application for leave to file the specification was not new or whereof he was not the inventor, or that the specification is in any particular defective or insufficient, but that the error, defect or insufficiency was not fraudulently intended, the Court may adjudge the exclusive privilege to have been acquired and to be valid, save as to the part thereof affected by the error, defect or insufficiency: or

(3) If it appears to the High Court that the error, defect or insufficiency can be amended without injury to the public, the Court may adjudge the exclusive privilege in respect of the whole of the invention to be valid, and may, upon such terms as it thinks reasonable, order the specification to be amended in any particular in which it is erroneous, defective or insufficient; and thereupon the applicant shall, within

a time to be limited by the Court for the purpose, file in the office of the Secretary a specification amended according to the order.

(4) The provisions of section 18 with respect to the distribution and disposal of copies of amended specifications, and of section 19 with respect to the effect of such specifications, shall apply, so far as they can be made applicable, to an amended specification filed under this section.

(5) An exclusive privilege in respect of an invention shall not be defeated upon the ground that the application for leave to file the specification of the invention contains a mis-statement, unless the mis-statement was wilful or fraudulent.

37. (1) In a suit for the infringement of an exclusive privilege acquired under this Part the plaintiff shall deliver with his particulars of the breaches complained of in the suit, and the defendant shall deliver a written statement of the particulars of the grounds, if any, upon which he means to contend that the plaintiff is not entitled to an exclusive privilege in respect of the invention.

(2) In like manner, upon an application to a High Court under section 30, section 31 or section 33, the person making the application shall deliver particulars of the objections or grounds on which he means to rely.

(3) At the hearing of any such suit or application, or at the trial of any issue arising out of any such application, evidence shall not be allowed to be given in proof of any breach of the exclusive privilege, or of any ground impeaching the validity of that privilege, or of any objection or ground affecting such a privilege, unless such breach or other matter as aforesaid has been stated in the particulars delivered under this section.

(4) If it is alleged that the invention was publicly used or known before the date of the delivery or receipt of the application for leave to file the specification thereof, the places where and the manner in which the invention was so publicly used or known shall be stated in the particulars.

(5) Notwithstanding anything in the foregoing portion of this section, the Court in which the suit or application is pending, or an issue arising out of the application is being tried, may allow the plaintiff or defendant respectively to amend the particulars delivered under this section upon such terms as it thinks fit.

38. If, in a suit instituted in the District Court at any time within fourteen years from the date of the filing of a specification of an invention under this Part, the actual inventor proves to the satisfaction of the Court that the applicant was not the actual inventor,

Title of actual inventor to exclusive privilege in case of fraud.

*The Inventions and Designs Bill.**(Part I.—Inventions.—Sections 39-43.)*

and that at the time of the application for leave to file the specification the applicant knew or had reason to believe that the knowledge of the invention was obtained by himself or by some other person surreptitiously or in fraud of the actual inventor, or by means of a communication made in confidence by the actual inventor to him or to any person through whom he derived the knowledge, the Court may make a decree declaring an exclusive privilege in respect of the invention to be vested, subject to the other provisions of this Part, in the actual inventor for a term of fourteen years from the date on which the specification was filed, and requiring the applicant to account for and pay over to the actual inventor the profits derived by him from the invention or so much of those profits as the Court, having regard to the degree of diligence exerted by the actual inventor in proceeding under this section and to all the other circumstances of the case, may see fit to require the applicant to pay.

39. A Court making a decree in a suit under Transmission of section 29 or section 28, or copies of decrees and orders to Secretary. under section 30, section 31 or section 33, shall send a copy of the decree or order, as the case may be, to the Secretary, who shall cause an entry thereof and reference thereto to be made in the register of inventions and against any entry in the address-book affected thereby.

Registration of cessation of exclusive privilege. **40.** In the following cases, namely—

- (a) when an exclusive privilege acquired under this Part has ceased under section 8 or section 15 by reason of a fee in respect of the continuance of the privilege not having been paid within the time limited by the fourth schedule for the payment thereof, and the period, if any, within which an order might have been made for enlarging the time for the making of the payment has expired;
- (b) when an exclusive privilege acquired under this Part has been declared by the Governor General in Council under section 27 to have ceased;
- (c) when an exclusive privilege acquired under this Part has ceased under section 28 by reason of the revocation or expiration of a patent or exclusive privilege;
- (d) when the whole or any part of an exclusive privilege acquired under this Part has ceased under section 36 in consequence of an order under that section;
- (e) when an exclusive privilege has been declared by a decree to have vested in an actual inventor under section 38;

(f) when an exclusive privilege acquired under this Part has ceased by reason of the expiration of the term for which it was acquired;

the Secretary shall cause an entry with respect to the cessation or vesting of the exclusive privilege to be made in the register of inventions, and a reference to that entry to be made in the margin of the entry in that register of the application for leave to file the specification of the invention.

41. (r) If any person is aggrieved by an entry in the register of inventions or address-book, or by the omission of an entry therefrom, and a proceeding is not provided in the foregoing portion of this Part whereby the register or book may be rectified, he may apply to a High Court for an order for the rectification of the register or book, and the Court may make such order on the application as it thinks fit.

(2) A copy of the order shall be forwarded by the Court to the Secretary, who shall cause an entry thereof and reference thereto to be made in the register of inventions and against any entry in the address-book affected thereby.

(3) When the Secretary is a party to an application under this section, the costs of another party thereto shall not be adjudged to be payable by the Secretary.

42. A High Court to which an application has been made under section 30, section 31, section 33 or section 41 may stay proceedings on, or dismiss the application if in its opinion the application would be disposed of more justly or conveniently by another High Court.

43. If on the petition of any person interested it is proved to the Governor General in Council that, by reason of an inventor who has acquired an exclusive privilege under this Part failing to grant licenses on reasonable terms,—

- (a) the exclusive privilege is not being worked in British India, or
- (b) the reasonable requirements of the public with respect to the invention cannot be supplied, or
- (c) any person is prevented from working or using to the best advantage an invention of which he is possessed,

the Governor General in Council may order the inventor to grant, or may himself on behalf of the inventor grant, licenses on such terms as to the amount of royalties, security for payment, or otherwise, as the Governor General in Council, having regard to the nature of the invention and the circumstances of the case, may deem just.

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44. Any person for the time being entitled to an exclusive privilege under this Part, or to any share or interest in such a privilege, in any local area may, subject to the conditions of his title thereto, assign the privilege or such share or interest, as the case may be, for any place in or part of that local area.

45. If an applicant is absent from British India, an application for leave to file a specification, or a specification, or an application for leave to file a memorandum or amended specification, may, instead of being signed by the applicant under section 5, section 9 or section 18, as the case may be, be signed on behalf of the applicant by an agent in British India authorised by him in writing in that behalf.

46. (1) An application under this Part for leave to file a specification, memorandum or amended specification must be verified by the person making the application.

(2) If that person is absent from British India, the application may be verified by the agent who signs the application on his behalf.

(3) The verification must be signed by the person making it, and must be to the effect that the facts stated in the application are true to his knowledge, except as to matters stated on information and belief, and that as to those matters he believes them to be true.

47. Subject to the provisions of the two last foregoing sections and of any other enactment for the time being in force, any act which is required or authorised by this Part to be done by any person may be done on his behalf by an agent in British India having authority in writing from that person so to do the act.

48. (1) There shall be paid in respect of the several proceedings specified in the fourth schedule the fees in that schedule prescribed.

(2) The Governor General in Council may, if he thinks fit, reduce any of those fees and revoke or vary the reduction.

(3) The fees payable under this section shall be collected by means of stamps or otherwise as the Governor General in Council directs.

(4) A proceeding in respect of which a fee is payable under the fourth schedule shall be of no effect unless the fee has been paid.

49. (1) The Governor General in Council may make such rules and prescribe such forms as he thinks necessary for carrying out the purposes of this Part, and may alter or amend either of the forms in the second and third schedules.

(2) Rules under this section may provide, among other matters, for the printing of specifications, memoranda and amended specifications, and for the distribution or sale of printed copies thereof.

PART II.**DESIGNS.**

50. In this Part, unless there is something repugnant in the subject or context,—

Definitions.

(1) "design" means some peculiar shape, configuration or form given to an article, or arrangement of lines or the like used on or with an article, but not the article itself:

(2) "copyright" means the exclusive right to apply a design to an article:

(3) the author of any new and original design shall be considered the "proprietor" thereof, unless he executed the work on behalf of another person for a good or valuable consideration, in which case that person shall be considered the "proprietor", and every person acquiring for a good or valuable consideration a new and original design, or the right to apply the same to an article, either exclusively of any other person or otherwise, and also every person on whom the property in the design or the right to the application thereof shall devolve, shall be considered the "proprietor" of the design in the respect in which the same may have been so acquired, and to that extent, but not otherwise: and

(4) "Secretary", "District Court" and "High Court" have the same meanings as in Part I.

51. (1) Any person, whether a British subject or not, claiming to be the proprietor of any new and original design not previously published in British India may apply to the Governor General in Council for an order for the registration of the design.

(2) The application must be in writing in the form or to the effect of the fifth schedule, and must contain a statement of the nature of the design and be accompanied by as many copies of drawings, photographs or tracings thereof, not being fewer than four, as may be required by the rules for the time being in force under this Part.

(3) It must be left with, or sent by post to, the Secretary, and the date of the delivery or receipt thereof in the office of the Secretary shall be endorsed thereon and recorded in that office.

52. (1) Upon the application the Governor General in Council may, after such inquiry as he thinks fit, make an order authorizing the registration of the design.

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(2) When an order has been made under sub-section (1), the Secretary shall cause the design to be registered in a book to be kept by him for the purpose and to be called the register of designs.

(3) The date of registration shall be recorded in the register.

53. When a design is registered, the proprietor thereof shall, subject to the other provisions of this Part, have copyright in the design during five years from the date of registration.

54. (1) Before delivery on sale of any article to which a registered design has been applied, the proprietor of the design shall cause the article to be marked with the word "registered" either in full or in an abbreviated form.

(2) If he fails to cause the article to be so marked, the copyright in the design shall cease unless the proprietor shows that he took all proper steps to ensure the marking of the article.

55. If the proprietor of a design exhibited at an industrial or international exhibition, certified as such by the Governor General in Council, causes an application for an order for the registration of the design to be delivered to or received by the Secretary within six months from the date of the admission of the design into that exhibition, the design shall not be deemed not to be a new and original design not previously published in British India within the meaning of section 51 by reason only of the design having been exhibited at the exhibition.

56. Any person in whom the copyright in a design has become vested may apply to the Secretary for the entry of his name in the register of designs as proprietor of the copyright, and the Secretary may, if he sees fit, cause the entry to be made.

57. (1) The registered proprietor of a design may institute a suit in the District Court for the recovery of any damages arising from the application by any person to any article of the design or of any fraudulent or obvious imitation thereof for the purpose of sale, or from the publication, sale or exposure for sale by any person of any article to which the design, or any fraudulent or obvious imitation thereof, has been applied, that person knowing or having reason to believe that the proprietor had not given his consent to such application.

(2) When the Court makes a decree in a suit under this section, it shall send a copy of the decree to the Secretary, who shall cause an

entry thereof to be made in the register of designs.

58. (1) When, from the expiration of the term of a copyright or from any other cause, the copyright in a design has ceased, the Secretary shall cause an entry with respect to the cessation of the right to be made in the register of designs.

59. (1) A High Court may, on the application of any person aggrieved by an entry in the register of designs, or by the omission of an entry therefrom, make such order for the rectification of the register as it thinks fit.

(2) An order under sub-section (1) may declare copyright in a design not to have been acquired.

(3) A copy of the order shall be forwarded by the Court to the Secretary, who shall cause an entry thereof to be made in the register of designs.

(4) When the Secretary is a party to an application under this section, the costs of another party thereto shall not be adjudged to be payable by the Secretary.

60. A High Court to which an application has been made under the last foregoing section may stay proceedings on, or dismiss, application for rectification of register, the application if, in its opinion, the application would be disposed of more justly or conveniently by another High Court.

61. The provisions of the following portions of Part I, namely:—

- (a) section 11, with respect to copies of specifications,
- (b) section 14, with respect to the register of inventions and the matters entered therein, and
- (c) section 47, with respect to the performance by an agent of any act required or authorised by that Part to be done by a principal,

shall, so far as they can be made applicable, apply, respectively, to—

- (a) copies of drawings, photographs or tracings accompanying an application for an order for the registration of a design in respect of which such an order has been made,
- (b) the register of designs and the matters entered and documents referred to therein, and
- (c) the performance by an agent of any act required or authorised by this Part to be done by a principal.

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(Part II.—Designs.—Sections 62-63. *The First Schedule.—Enactments repealed.*
The Second Schedule.—Application where Patent has not been obtained.
The Third Schedule.—Application where Patent has been obtained.)

62. (1) There shall be paid in respect of the several proceedings specified in the sixth schedule the fees in that schedule prescribed.

(2) The Governor General in Council may, if he thinks fit, reduce any of those fees and revoke or vary the reduction.

(3) The fees payable under this section shall be collected by means of stamps or otherwise as the Governor General in Council may direct.

(4) A proceeding in respect of which a fee is payable under the sixth schedule shall be of no effect unless the fee has been paid.

63. The Governor General in Council may make such rules and prescribe such forms as he thinks necessary for carrying out the purposes of this Part, and may alter or amend the form in the fifth schedule.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(See section 2.)

Number and year.	Subject or title.	Extent of repeal.
XV of 1859	For granting exclusive Privileges to Inventors.	So much as has not been repealed.
XIII of 1872	Patterns and Designs Protection Act, 1872.	So much as has not been repealed.
XVI of 1883	Protection of Inventions Act, 1883.	The whole.
I of 1879	Indian Stamp Act, 1879.	Article 48, Schedule I.

THE SECOND SCHEDULE.

APPLICATION WHERE PATENT HAS NOT BEEN OBTAINED.

(See sections 5 and 49.)

TO THE GOVERNOR GENERAL IN COUNCIL.

The application of (*here insert name, occupation and address*) for leave to file a specification under Part I of the Inventions and Designs Act, 1888.

1. The applicant is in possession of an invention for (*state the title of the invention*); he is the inventor thereof (*or, as the case may be, the executor, administrator or assign of the inventor*); and, to the best of his information and belief, the invention is new within the meaning of Part I of the Inventions and Designs Act, 1888, and no circumstance exists which, if the applicant is authorised to file a specification and files it in accordance with that Part, will disentitle him to an exclusive privilege thereunder in respect of the invention.

2. The following is a description of the invention (*here describe it and the particular novelty whereof it consists*).

3. The applicant therefore applies for leave to file a specification of the invention pursuant to Part I of the Inventions and Designs Act, 1888.

(Signature and verification.)

THE THIRD SCHEDULE.

APPLICATION WHERE PATENT HAS BEEN OBTAINED.

(See sections 5 and 49.)

TO THE GOVERNOR GENERAL IN COUNCIL.

The application of (*here insert name, occupation and address*) for leave to file a specification under Part I of the Inventions and Designs Act, 1888.

1. The applicant (*or, as the case may be, A. B. of whom the applicant is the executor, administrator or assign*) has obtained a patent in the United Kingdom dated and sealed as of the day of , and actually sealed on the day of , for (*state the title of the invention*).

2. To the best of the information and belief of the applicant, the invention is new within the meaning of Part I of the Inventions and Designs Act, 1888, and no circumstance exists which, if the applicant is authorised to file a specification and files it in accordance with that Part, will disentitle him to an exclusive privilege thereunder in respect of the invention.

3. The following is a description of the invention (*here describe it and the particular novelty whereof it consists*).

4. The applicant therefore applies for leave to file a specification of the invention pursuant to Part I of the Inventions and Designs Act, 1888.

(Signature and verification.)

*The Inventions and Designs Bill.**(The Fourth Schedule.—Fees (Inventions). The Fifth Schedule.—Application for Order for Registration of Design).*

THE FOURTH SCHEDULE.

FEES (Inventions).

(See sections 8, 15 and 48.)

	Rs. a. p.
(1) in respect of an application for leave to file a specification (section 5)	10 0 0
(2) in respect of the filing of a specification (section 8)	30 0 0
(3) in respect of an extension of the time for filing a specification (section 8)	20 0 0
(4) in respect of the continuance of an exclusive privilege (section 8)—	
(a) after the filing of the specification and before the expiration of the fourth year from the date of the filing thereof	50 0 0
(b) after the expiration of the fourth year and before the expiration of the fifth year from that date	50 0 0
(c) after the expiration of the fifth year and before the expiration of the sixth year from that date	50 0 0
(d) after the expiration of the sixth year and before the expiration of the seventh year from that date	50 0 0
(e) after the expiration of the seventh year and before the expiration of the eighth year from that date	50 0 0
(f) after the expiration of the eighth year and before the expiration of the ninth year from that date	100 0 0
(g) after the expiration of the ninth year and before the expiration of the tenth year from that date	100 0 0
(h) after the expiration of the tenth year and before the expiration of the eleventh year from that date	100 0 0
(i) after the expiration of the eleventh year and before the expiration of the twelfth year from that date	100 0 0
(j) after the expiration of the twelfth year and before the expiration of the thirteenth year from that date	100 0 0
Provided that the inventor may pay the sum total of the said fees in respect of the continuance of the exclusive privilege, or any part thereof short of the sum total, at any time before the same falls due.	
(5) in respect of an enlargement of the time for payment of a fee under article (4) of this schedule (section 8)—	
(i) if the enlargement does not exceed one month	10 0 0
(ii) if the enlargement exceeds one month, but does not exceed two months	25 0 0
(iii) if the enlargement exceeds two months	50 0 0
(6) in respect of an application for an extension of an exclusive privilege for a further term (section 15)	50 0 0
(7) in respect of an order extending the term of an exclusive privilege (section 15)	100 0 0

THE FOURTH SCHEDULE—continued.

	Rs. a. p.
(8) in respect of the continuance of an exclusive privilege of which the term has been extended (section 15)	100 0 0
to be paid before the expiration of each year of the extended term:	
Provided that the inventor may pay the sum total of the said fees in respect of the continuance of the exclusive privilege, or any part thereof short of the sum total, at any time before the same falls due.	
(9) in respect of an application for leave to file a memorandum or amended specification (section 18)	20 0 0
(10) in respect of a petition to the Governor General in Council for a compulsory license (section 43)	50 0 0
(11) for the inspection of any book or other document which is open to inspection under Part I	1 0 0
(12) for copies—	
(a) when the number of words copied does not exceed four hundred	1 0 0
(b) for every hundred words in excess of four hundred	0 4 0
(c) of drawings or photographs	cost according to agreement.
(13) for certifying copies—	
for every hundred words	0 2 0

THE FIFTH SCHEDULE.

APPLICATION FOR ORDER FOR REGISTRATION OF DESIGN.

(See sections 51 and 63.)

The application of (*here insert name, occupation and address*) for an order for the registration of a design under Part II of the Inventions and Designs Act, 1888.

1. The applicant claims to be the proprietor of the design of which the nature is hereinafter stated.

2. To the best of his information and belief, that design is within the meaning of Part II of the Inventions and Designs Act, 1888, a new and original design not previously published in British India.

3. copies of (*drawings*), (*photographs*), (*tracings*) of the design accompany this application.

4. The following is a statement of the nature of the design (*here describe its nature*).

5. The applicant therefore applies for an order for the registration of the design pursuant to Part II of the Inventions and Designs Act, 1888.

(Signature.)

The Inventions and Designs Bill.
(The Sixth Schedule.—Fees (Designs).)

THE SIXTH SCHEDULE.			
FEES (Designs).			
(See section 62.)			
	Rs. a. p.	(4) for copies—	Rs. a. p.
(1) in respect of an application for an order for the registration of a design (section 51)	10 0 0	(a) when the number of words copied does not exceed four hundred	1 0 0
(2) in respect of a mutation of names in the register of designs (section 56)	5 0 0	(b) for every hundred words in excess of four hundred	0 4 0
(3) for the inspection of any book or other document which is open to inspection under Part II	1 0 0	(c) of drawings, photographs or tracings	cost according to agreement.
		(5) for certifying copies—	
		for every hundred words	0 8 0

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February, 1888:—

NO. 2 OF 1888.

A Bill to prohibit the making or issue by private persons of pieces of metal for use as money and the making of coins in resemblance or similitude of coins of Foreign States.

WHEREAS it is expedient to prohibit the making or issue by private persons of pieces of metal for use as money and the making of coins in resemblance or similitude of coins of foreign States; It is hereby enacted as follows:—

Title, extent and commencement.

I. (1) This Act may be called the Metal Tokens Act, 1888.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

2. In this Act "issue" means to initiate the circulation, for use as money, of any piece of

metal manufactured in contravention of this Act or brought into British India by sea or by land in contravention of any notification for the time being in force under section 19 of the Sea Customs Act, 1878.

3. (1) No piece of copper or bronze, or of any other metal or mixed metal, which, whether stamped or unstamped, is intended or likely to be used as money, shall be made or issued except by the authority of the Governor General in Council.

(2) Any person who in contravention of sub-section (1) makes any such piece as is mentioned in that sub-section shall be punished,—

(a) if a previous conviction under this section is not proved against him, with imprisonment which may extend to three years, or with fine, or with both; or,

(b) if a previous conviction under this section is proved against him, with im-

prisonment which may extend to seven years, or with fine, or with both.

(3) Any person who in contravention of sub-section (1) issues any such piece as is mentioned in that sub-section shall be punished,—

(a) if a previous conviction under this section is not proved against him, with imprisonment which may extend to one year, or with fine, or with both; or,

(b) if a previous conviction under this section is proved against him, with imprisonment which may extend to seven years, or with fine, or with both.

(4) Any person convicted of an offence under sub-section (2) or sub-section (3) shall, in addition to any other punishment to which he may be sentenced, forfeit all such pieces as aforesaid which may have been found in his possession or under his control and all materials and implements so found which are capable of being used for the making of such pieces.

(5) Any officer in charge of a police-station who has reason to believe that any place within the limits of his station is being used for the making of such pieces may enter and search the place and seize and carry away any such pieces, and any materials and implements capable of being used for the making thereof, which he may find there.

(6) Where the offence of issuing such pieces in contravention of sub-section (1) is not a cognizable offence within the meaning of that expression as defined in the Code of Criminal Procedure, 1882, it shall not be taken cognizance of by any Presidency Magistrate without the previous sanction of a Commissioner of Police, or by any other Magistrate, except a District Magistrate, without the previous sanction of the District Magistrate.

(7) If in the trial of any offence under sub-section (2) or sub-section (3) the question arises whether any piece of metal or mixed metal was intended or likely to be used as money, the burden of proving that the piece was not intended or likely to be so used shall lie on the accused person.

4. If at any time the Governor General in

Application of provisions of the last foregoing section to importation of pieces of metal for use as money.

Council sees fit, by notification under section 19 of the Sea Customs Act, 1878, to prohibit or restrict the bringing by sea or by land

into British India of any such pieces of metal as are mentioned in the last foregoing section, he may by the notification direct that any person contravening the prohibition or restriction shall be liable to the punishment to which he would be liable if he were convicted under this Act of making such pieces in British India, instead of to the penalty mentioned in section 167 of the Sea Customs Act, 1878, and that any of the provisions of the last foregoing section of this Act with respect to the offence of making such pieces or to the trial of such an offence shall apply, so far as they can be made applicable, to the offence of contravening the prohibition or restriction notified under section 19 of the Sea Customs Act, 1878, or to the trial of any such offence.

5. No piece of metal which is not coin as defined in the Indian Penal Code shall be received as money by or on behalf of any local authority or railway-administration. XL

Prohibition of receipt by local authorities and railways as money of metal which is not coin.

6. If any person without lawful authority in this behalf makes any kind of coin resembling or apparently intended to resemble or pass for any coin, as defined in the Indian Penal Code, which is a legal tender, or is in actual use and circulation as money, in the territories of any foreign Prince or State, he shall be punished with imprisonment which may extend to seven years, or with fine, or with both. [24] XL

Prohibition of making pieces of metal in resemblance or similitude of foreign coin.

STATEMENT OF OBJECTS AND REASONS.

THE main object of this Bill is to prohibit the manufacture and issue, and restrict the circulation, of stamped or unstamped pieces of copper such as, during the recent depression in the value of that metal, private traders at Jugadri, Gaya, Ludhiana, Beawar and other places have been making and issuing in large quantities for use as money. The pieces circulate at much above their intrinsic value, and their circulation both deprives the taxpayers of this country of that profit on coinage of copper which belongs to every Government, and perpetuates the currency of an inconvenient form of coin.

The other object of the Bill is to suppress the manufacture in British India of coins resembling or apparently intended to resemble or pass for coins which are legal tender or in actual use and circulation in any foreign country.

The 17th February, 1888.

J. WESTLAND.

S. HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February, 1888 :—

NO. 3 OF 1888.

A Bill to Regulate Her Majesty's Indian Reserve Forces.

WHEREAS it is expedient to provide for the government, discipline and regulation of Her Majesty's Indian Reserve Forces; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Reserve Forces Act, 1888 ;
Title and commence- serve Forces Act, 1888 ;
ment. and

(2) It shall come into force on such day as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf.

2. The Indian Reserve Forces shall consist of the Active Reserve and the Garrison Reserve.
Division of Reserve Forces into Active and Garrison Reserves.

3. (1) A person belonging to the Active Reserve shall be liable to serve beyond the limits of British India as well as within those limits.
Locality of service of Reserves.

(2) A person belonging to the Garrison Reserve shall not be liable without his consent to serve beyond the limits of British India.

4. The Governor General in Council may make rules and orders for the government, discipline and regulation of the Indian Reserve Forces.
Power to make rules for regulation of Reserve Forces.

5. Subject to the provision of section 3 with respect to persons belonging to the Garrison Reserve, and to such rules and orders as may be made under section 4, a person belonging to the Indian Reserve Forces shall, as an officer or soldier as the case may be, be subject to military law in the same manner

and to the same extent as a person belonging to Her Majesty's Indian Forces.

Punishment of cer- 6. (1) If a person belong-
tain offences by persons ing to the Indian Reserve
belonging to Reserve Forces—
Forces.

(a) when required by or in pursuance of any rule or order under this Act to attend at any place fails without reasonable excuse to attend in accordance with such requirement, or

(b) fails without reasonable excuse to comply with any such rule or order, or

(c) fraudulently obtains any pay or other sum contrary to any such rule or order, he shall be liable—

(i) on conviction by a Court-martial, to such punishment other than death, transportation or imprisonment for a term exceeding one year as such Court is by the Indian Articles of War empowered to award, or

(ii) on conviction by a Magistrate of the first class, to imprisonment for a term which may extend, in the case of a first offence under this section, to six months, and, in the case of any subsequent offence thereunder, to one year.

(2) Where a person belonging to the Indian Reserve Forces is required by or in pursuance of any rule or order under this Act to attend at any place, a certificate purporting to be signed by an officer appointed by such a rule or order in this behalf, and stating that the person so required to attend failed to do so in accordance with such requirement, shall, without proof of the signature or appointment of such officer, be evidence of the matters stated therein.

(3) Any person charged with an offence under this section may be taken into and kept in either military or civil custody, or partly into and in one description of custody and partly into and in the other, or be transferred from one description of custody to the other.

7. Nothing in this Act or in any rule or order thereunder shall make any person already in the Indian Reserve Forces before the commencement of this Act subject, without his consent, to any of the provisions of this Act.
Effect of Act on persons already in the Reserves.

STATEMENT OF OBJECTS AND REASONS.

THE Governor General in Council having, with the sanction of the Secretary of State for India, decided on the formation of a Reserve Force for the Indian Army, the present Bill has been prepared to enable provision to be made for the government, discipline and regulation of that Force.

The Force is to consist of an Active Reserve and a Garrison Reserve, members of the former Reserve being liable to serve anywhere and of the latter in British India only. The Governor General in Council is to make rules and orders for all matters relating to the Force, and, subject to these rules and orders and, in the case of the Garrison Reserve, to the liability of the members thereof to serve in British India only, all persons belonging to the Force are to be liable to military law as if they were persons belonging to Her Majesty's Indian Forces. Provision is also made for the punishment, by Court-martial or by a Magistrate, of reservists who fail, without reasonable excuse, to attend at any place at which they may be ordered to attend, or who fail to comply with any rule or order under the Act, or who fraudulently obtain any pay or other sum contrary to any such rule or order.

The 17th February, 1888.

G. CHESNEY.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 18, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VIC, CAP. 67.

The Council met at Government House on Friday, the 10th February, 1888.

PRESENT :

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Rana Sir Shankar Bakhsh Singh Bahadur, K.C.I.E.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble W. S. Whiteside.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.

INDIAN TARIFF ACT, 1882, AMENDMENT BILL.

The Hon'ble MR. WESTLAND presented the Report of the Select Committee on the Bill to provide for the levy of a customs-duty on petroleum. He said :—

" Last week I mentioned the two objects which would mainly have the attention of the Select Committee. The first of these was the definition of

petroleum, and the second was the form in which it was proposed that the duty should be levied. As regards the definition, the intention was to levy a tax on those ordinary qualities of petroleum which are used for illuminating purposes. There are special qualities of oil which are imported, mostly of a more expensive nature, but which ought rather to be regarded as a raw material for manufacture. They are used for batching fibres and for lubricating machinery. The object we had in view in examining the definition was to frame it in such a manner that the tax would be levied upon those cheaper and ordinary kinds of oil used for illuminating, and at the same time would not reach those qualities which are imported purely for lubricating and batching. The solution of this difficulty we found in the Petroleum Act. That Act provides that, whereas ordinary petroleum, when it is imported, is subject to certain restrictions for safety's sake, that class which is required and imported for lubricating purposes, and of which the flashing point is 200° or over, is exempted from these restrictions. The Petroleum Act does not mention oils which are used for batching, but I find that in practice batching oil is treated in exactly the same way as lubricating oil. Batching oil, like lubricating oil, is above 200° flashing point. I am informed that oil which is below that flashing point can be used for batching; but the Chemical Examiner to Government states that, so far as specimens of batching oil have been submitted to him, he has not received any specimens of which the flashing point is below 200°. It is obvious, therefore, that by this 200° standard we can practically separate the two classes of oils which are imported—those which are imported for illuminating purposes and which we desire to tax and those special qualities which are imported exclusively for lubricating and batching purposes and which we desire to exempt. The definition, therefore, exempts from taxation oils of which the flashing point is 200° or over, and which are intended for lubricating and for batching purposes.

“Then, as regards the form in which the duty is proposed to be levied, the Select Committee have accepted the recommendation of the mercantile community to impose a fixed duty instead of an *ad valorem* duty. It is obvious that the levy of a fixed duty is much more convenient than a duty assessed *ad valorem*. The objections to it are mainly that the poorer classes, who naturally use the cheaper qualities of oil, are, by a fixed duty, made to pay a higher rate of taxation than the wealthier classes, who naturally use the more expensive qualities of oil. But enquiries show that in the case of kerosine oil there is very little difference in price between the lowest qualities which are imported and the highest. I find that, taking, for example, Rs. 3-13 as the average price of imported oils, the cheapest quality is 7 annas below that and the dearest 7 annas above it. The values therefore being so near uniformity, it is obvious that a fixed duty will in its operation differ not very essentially from an *ad valorem* duty; and therefore it may by preference be adopted, as in other respects its simplicity recommends it. I may mention that there is a very small quantity of high priced oil imported. This high priced oil will, by the levy of a fixed duty, escape its proper proportion of taxation; but it is better to accept the inconvenience of an inequality like this than the greater inconvenience of applying all the difficulties of an *ad valorem* duty to the much larger quantity of the ordinary oils which are imported.

“Then, as regards the amount of the duty which we have inserted in the Bill, we have again accepted the recommendation of the mercantile community. The rate is a little heavier than that which was proposed in the original Bill. It comes to about 8 per cent., whereas, as originally proposed, the rate amounted to only 5 per cent., and the proceeds from the higher rate of duty are computed at about 10 lakhs, whereas formerly it was computed at 6½ lakhs. But the best opinion is that the trade can easily bear the higher rate of duty. Petroleum has so great an advantage over other illuminating oils in respect of the cheapness of its production that this duty of half an anna per gallon will not materially modify that advantage. We are not in a position at present to refuse even 3½ lakhs which this additional rate of duty suggested by the mercantile community will give us. And it must be remembered in its favour that a tax on petroleum will be for the most part a tax upon the well-to-do classes, as petroleum is chiefly used in municipalities and large towns, while the ordinary rural villager

still adheres to the dim light of his ancestors and does not understand the arrangements of glass and brass which are necessary for the consumption of kerosine.

"I have one more remark to make, and that is to explain that we have adopted this fixed rate of duty per gallon in preference to a fixed rate at so much per case. There are two reasons for this: one is that which was given by the Hon'ble Mr. Steel at the last meeting of the Council, when he explained that it was perfectly possible, and even probable, that in a short time petroleum would be imported not in cases but in tanks; another reason is that the cases which arrive often suffer damage during transit, and the importer finds on their arrival that the cases are partly leaking and empty. The custom is for the importer, or rather the purchaser, after landing the cases, to make up, out of a number of leaky cases, a certain number of full cases. The result of applying the tax per gallon will be to avoid any question about charging empty cases otherwise than according to their ability to pay."

The Hon'ble MR. WESTLAND also moved that the Report of the Select Committee be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. WESTLAND also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

POLICE BILL.

The Hon'ble SIR CHARLES AITCHISON presented the Report of the Select Committee on the Bill to amend the law relating to the Regulation of Police. He said:—

"It is unnecessary for me to trouble the Council with any lengthy remarks. My hon'ble predecessor Sir James Peile, in moving on the 6th of October last for leave to introduce this Bill, explained that the necessity for it lay in the difficulty experienced in dealing with the police of the railway-system under the general Police Act of 1861 and under the local Police Acts of the presidencies of Madras and Bombay, which restrict the employment of police-officers to the presidency, province or place of the police-establishment of which they are members. These Acts were passed more than a quarter of a century ago, but with the universal facilities of communication, both by road and railway, which have been introduced, a state of things has been developed which could not be realised when the police, as now constituted, was organised. In 1861, when the general Police Act was passed, the entire length of railways open to public traffic was only 1,588 miles; in 1887 it was 13,867 miles—having multiplied more than eight-fold in the interim. In 1861 the railway-lines were either all within the jurisdiction of one Local Government or of two conterminous Local Governments; so that any break in the police-jurisdiction could easily be arranged for. Now the great trunk lines of railway are completed, and people may travel from one end of India to another by various lines. These lines necessarily pass through many jurisdictions, and with each change of jurisdiction there is a break in the continuity of the police-arrangements: Take, for example, the North-Western Railway, where there are at present no less than seven different forces of police under the control of various authorities. This state of things presents serious difficulties in the prevention and detection of crime in the altered circumstances of the country. The Bill of which I now present the Report of the Select Committee proposes to remove these difficulties, first of all, by enabling Government to create general police-districts embracing two or more jurisdictions through which a railway-line may pass; secondly, by enabling the police of such general districts to act outside the railway-boundary in subordination to the Local Government having jurisdiction in the particular place. The opportunity has also been taken to provide for the employment of police-officers beyond the province to which they belong. I have only to add that the principle of the Bill has been very generally approved by the Local Governments who have been consulted."

At the conclusion of the business of the Council, His Excellency THE VICEROY said :—

"GENTLEMEN,—It would be scarcely respectful that I should allow the members of this Council, with whom I have been so frequently associated in devising legislative measures for the good of this country, to separate without referring to the announcement, which was made public yesterday, that I had obtained the permission of Her Majesty's Government to resign the Viceroyalty of India at the end of the present year. It may be well imagined that no one in my situation would take such a step without feeling both pain and regret; for the post I am now filling is at once the most honourable and the most important that can be held by a subject of the Crown. It was with no light heart that I accepted it, and it is with a deep sense of the responsibility I owe to my Sovereign, to my fellow-countrymen at home, and, above all, to the inhabitants of India, that I have endeavoured, however imperfectly, to discharge the laborious duties attaching to it. I desire it, therefore, to be understood that I have been actuated by imperative private considerations alone in pursuing the course I have adopted. From the time I set foot in India till the present moment not a shadow of difference has arisen between myself and the Government at home, nor, as I trust, have I in any way forfeited the confidence of the Secretary of State. Indeed, I cannot sufficiently express my deep gratitude for the generous support I have received at the hands of the successive Ministers who have presided over the India Office since 1884. Neither has anything occurred in India itself to render my position as Viceroy less agreeable or less attractive than it was when I first came to the country. On the contrary, from the entire European community, from all classes of my Native fellow-subjects, whether Hindu or Muhammadan, whether Princes or private persons, whether at Calcutta or in other localities, I have received constant and innumerable tokens of sympathy and good-will. I only wish I had been better able by my public exertions to show my appreciation of so much loyalty and kindness. Domestic reasons alone have induced me to return home a year before the regular effluxion of my term; but, after all, it must be remembered that in limiting my service in India to four years I shall have stayed in this country as long, or almost as long, as any of my immediate predecessors; and four years of such constant labour and anxiety as a Viceroy is called upon to bear is almost as much as is good for any one; so that I cannot but feel it may be for the public interest that I should resign my charge into the hands of a younger man, especially as the general political condition of the country, whether we regard its domestic affairs or its external relations, is prosperous and peaceful. Had it been otherwise, I would have gladly sacrificed every personal consideration in the cause of duty. With regard to my successor, all I can say is that, had the choice lain with me, he is the very person whom I would have suggested, possessing as he does every quality to recommend him to the confidence of the Crown and of the nation. A grandson of one of our most venerable statesmen, and initiated from his earliest youth in the conduct of serious political affairs, he is now discharging the duties of Governor General of Canada in a manner equally satisfactory to the people of that great Dominion and to the Government at home. He is in the prime of life, and married to one of the most charming ladies that ever graced London society; and, whether as presiding over the social or the political world of India, I prophesy for him universal popularity, and acceptance. Gentlemen, I feel that I have already occupied you too long with my own personal affairs, but my great gratitude for your constant kindness and assistance, and the friendly regard in which I hold every member of this Council, have induced me to trouble you with these observations."

The Council adjourned to Friday, the 17th February, 1888.

S. HARVEY JAMES,
*Secretary to the Govt. of India,
Legislative Department.*

FORT WILLIAM;
The 16th February, 1888. }



SUPPLEMENT TO
The Gazette of India.

No. 7.} CALCUTTA, SATURDAY, FEBRUARY 18, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately in a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

REVIEW OF THE REGISTRATION REPORTS OF THE SEVERAL PROVINCES
FOR THE YEAR 1886-87.

No. $\frac{11}{300-312}$.

*Extract from the Proceedings of the Government of India in the Home Department (Public),—
under date Calcutta, the 14th February 1888.*

READ—

Home Department Resolution No. $\frac{20}{30-19}$, dated 29th April 1887.

Read also—

The Registration Reports of the several Local Governments and Administrations for the year 1886-87.

RESOLUTION.

OBSERVATIONS.—The reports of the year under review show that taken as a whole the operations* of the Department were almost stationary. The number of registrations advanced in Madras, Bombay, the Punjab, the Central Provinces, Assam, and Coorg, but fell off in the other Provinces. The total receipts of the Department increased by Rs. 77,338 and the expenditure by Rs. 44,375 leaving a net financial advantage of Rs. 32,963. The most noticeable points in each of the provincial reports are briefly alluded to in the following summary.

	Total number of registrations.
* 1885-86 . .	1,752,622
1886-87 . .	1,758,405

2. *Madras*.—The total number of registrations in the Madras Presidency in the year under report amounted to 608,942 against 584,224 in 1885-86 and 485,210 the average of the last five years. The number of documents registered increased in all districts except in Vizagapatam, Calicut, Nellore and Tanjore. The decline in Vizagapatam amounted to 8·7 per cent., and the special attention of the Inspector General has been called to the matter. In the other three districts the decrease was slight. Over the Presidency there was an increase of 2·7 per cent. in compulsory registrations, while in optional registrations the increase reached 5·6 per cent. The continued improvement in the ratio of optional to total registrations is satisfactory, and shows that advantage is readily taken of the facilities afforded for registration.

The financial results continued satisfactory. The total receipts were Rs. 8,56,242, the highest figure yet reached. The expenditure including Rs. 42,300 for Public Works charges amounted to Rs. 7,00,761, showing an increase of 6·2 per cent. over the figures of 1885-86. The increase in expenditure was due to the opening of 16 new offices, to larger payments in commission and to the erection of new buildings. The surplus revenue of the year amounted to Rs. 1,55,481, and, though smaller than that of the year 1885-86, is the largest recorded except in that year.

3. *Bombay*.—In the Bombay Presidency the number of registrations during the year amounted to 112,412. These figures are the highest yet recorded in the Presidency and show an advance of 4,056 transactions as compared with those for the year 1885-86. The increase was confined to compulsory registrations; in optional registrations there was a slight decrease. In the four Deccan Districts of Ahmednagar, Poona, Satara and Sholapur, the cause of increase in the number of registrations is said to be the change of law effected by Act XXIII of 1886, necessitating the registration by Sub-Registrars under Act III of 1877 of certain documents formerly registered by Village Registrars under the provisions of Chapter VIII of the Deccan Rayats Relief Act. This influence was at work during three months of the year with which the report deals, and had done much to swell the returns under the Registration Act in the four districts named. There was a slight increase in the receipts and expenditure of the Department over those of the previous year. The Inspector General of Registration has had under consideration the question of the application of a system of travelling Sub-Registrars in a specially developed form to the four Deccan Districts, and the Bombay Government has called upon him to submit a report upon this subject.

The report on the working of the registration provisions of the Deccan Agriculturists' Relief Act No. XVII of 1879 shows that such transactions declined from 101,082 to 89,893. This decrease was common to all four districts, and occurred in transactions relating to both immoveable and moveable property. The main cause of the decline is the alteration in the law above referred to; but the smaller number of Hindu marriages during the period under review had also an appreciable effect on the figures.

4. *Bengal*.—The total number of registrations in the Lower Provinces of Bengal decreased from 723,901 in the preceding year to 698,539 in the year under review. Compulsory registrations affecting immoveable property fell from 386,032 to 376,898, and optional registrations of the same class from 211,384 to 194,518. In other registrations of the optional class, there was a small increase from 126,485 to 127,128. The decline was chiefly under the heads of perpetual leases and of deeds affecting immoveable property of less than Rs. 100 in value. The decrease in perpetual leases is attributed to the operation of section 85(2) of the Bengal Tenancy Act which debar occupancy ryots from granting perpetual leases, while the falling off in the number of deeds of mortgage and of sale is said to be due to the increased solvency of the ryots and the additional expense entailed by the Tenancy Act on account of landlord's fees and process fees. The provisions of the Act which require registering officers to take landlord's fees from persons registering documents by which sub-tenures are transferred and to transmit them to District Collectors for the

samindárs is said to have imposed a new and irksome duty upon the Department. The matter is under the consideration of the Revenue Department of the Local Government.

The operations under the Muhammadan Marriage Registration Act shew a falling off from 7,524 in 1885-86 to 7,252 in the year under review. The latter is the smallest number of ceremonies registered since the introduction of the Act. The Act is said to be unpopular, and the want of local influence on the part of persons who have been appointed to the office of Kázi is mentioned as one of the causes of unpopularity. The question of making the Act compulsory has recently been under the consideration of the Lieutenant-Governor, who has determined to adhere to the decision of Sir Rivers Thompson to give the revised rules a five years' trial and not to propose compulsory legislation unless a really unanimous call for it is found to exist among all sections of the Muhammadan community.

The total receipts of the Department fell from Rs. 10,88,177 to Rs. 10,31,485, and there was a small reduction in the expenditure from Rs. 5,68,365 to Rs. 5,64,274. Half the decrease in the receipts is said to have resulted from the order of the High Court cancelling from the 1st October 1886 its rules requiring a search to be made before an application is filed for the sale of immoveable property under attachment in execution of a decree with a view to ascertain whether the property is subject to any encumbrance.

5. *North-Western Provinces and Oudh.*—In the North-Western Provinces and Oudh there was a falling off of 7,238 transactions, or 3·8 per cent. The decline was at the rate of 4·3 per cent. in the North-Western Provinces and of 3 per cent. in Oudh. Voluntary registration of documents affecting both moveable and immoveable property fell off in both Provinces; and it was only in respect of documents affecting immoveable property, the registration of which is compulsory, that there was any increase and that only in Oudh. The enquiries instituted into the circumstances which gave rise to the increase in the numbers of sales and mortgages in 1885-86 in the Family Domains of the Maharaja of Benares show that the chief causes were a growing recognition of the value of registration and a desire on the part of the Maharaja to protect himself from the accrual of tenant right on his domains, rather than any sudden increase in the indebtedness of the tenants. With reference to the remark made in the review of the report for the year 1885-86 that the comparative rarity of execution sales in Oudh compared with the North-Western Provinces should continue to receive attention, it is explained by the Inspector General of Registration that the circumstance referred to is partly due to the existence in Oudh of large estates and wealthy owners; to some extent to the greater tenacity with which the Oudh land-owner clings to his land, and partly to the disinclination of the money-lender to acquire land outright. The Lieutenant-Governor and Chief Commissioner thinks that the absence of indebtedness among the proprietary classes in Oudh is the principal check on the transfer of land. There was a decline of Rs. 5,251 in the receipts of the Department, due to the falling off in the number of registrations. There was also a nominal decrease in the expenditure during the year.

6. *Punjab.*—The year's results show an increase of 3,241 transactions in the total number of registrations. The increase in the number of documents registered in the ordinary mode was entirely confined to deeds, the registration of which is compulsory under the law. The number of such registrations rose from 45,560 to 49,690, while the number of optionally registrable documents registered fell from 20,890 to 20,001. This decline is attributed to the working of the new rules for recording mutations of land in the Revenue registers by which transfers of land are carefully registered by the Revenue authorities on the spot, the parties to such transfers being saved the trouble of appearing before Sub-Registrars. The steady rise during the past few years in the number of compulsory registrations is believed to be mainly due to the transfers of land having become more numerous. His Honour has drawn the attention of District Officers to the point as one deserving of attention. The total receipts of the Department amounted to Rs. 1,91,056 and the expenditure to Rs. 1,04,610.

The figures under this head for the previous year were Rs. 1,77,664 and Rs. 1,00,842 respectively. The surplus of income over expenditure was Rs. 87,046, the largest yet attained.

7. *Central Provinces*.—The total number of documents registered rose from 24,605 to 25,695, or by 4·4 per cent. This increase of 1,090 transactions occurred mainly under the head of compulsory registrations, which rose from 15,236 to 16,197. Optional registrations increased from 9,205 to 9,330. The instruments registered in greatest numbers were mortgages of immoveable property which usually form about two-fifths of the total number of documents annually registered. The large decrease from 4,337 to 3,540 in the number of leases registered is attributed to the greater efficiency of the Patwari staff consequent upon its reorganization and the approach of settlement operations. The income of the Department rose from Rs. 72,525 to Rs. 78,166, and the expenditure fell from Rs. 41,530 to Rs. 40,791. The percentage of expenditure on receipts fell from 57·2 to 52·1.

8. *Lower Burma*.—The office of Inspector General, which was established at the commencement of 1885-86, was abolished from the 1st January 1887, and Commissioners of Divisions were re-appointed Inspectors of Registration for their several Divisions. There was a considerable decrease in the number of registrations, which fell from 8,919 to 7,630, or to the smallest figure since 1881-82, a result due to stagnation of trade and the disturbed condition of the country. The receipts of the Department, however, rose from Rs. 24,580 to Rs. 25,502 in consequence of the increase in the scale of registration fees introduced early in the year. There was a slight increase in expenditure. The Government of India trusts that, with the removal of the exceptional causes which operated to retard the progress of registration in Lower Burma, the working of the Department will now show better results.

9. *Assam*.—There was again an increase in the total number of registrations in Assam, which rose from 21,213 to 24,169. Of the documents registered, 21,015 were contributed by the districts of Cachar and Sylhet in the Surma Valley, and 3,095 by the districts in the Assam Valley. In the hill districts only 59 transactions were registered. The peculiarity in the tenure of landed property, owing to which transfers of rights in it are comparatively rare, is held to account for the small number of registrations in the Assam Valley Districts. The increase in the number of registrations chiefly occurred in respect of such instruments as were not required to be registered prior to the passing of the Transfer of Property Act and is ascribed to a better appreciation of the Transfer of Property Act consequent on the introduction of the Assam Land and Revenue Regulation and the necessity of producing registered proofs of title in mutation cases. A secondary cause which operated in the Surma Valley was the distress caused by the floods which led to more numerous transfers of property. There was a considerable falling off in the number of inspections of sub-offices by Registrars. The notice taken by the Chief Commissioner will, it is hoped, be productive of improvement in this respect in future. The receipts of the Department rose from Rs. 34,583 to Rs. 36,415, the highest figure yet attained, and the expenditure from Rs. 19,205 to Rs. 22,509. The surplus was Rs. 13,906 against Rs. 15,378 in the preceding year.

10. *Coorg*.—In Coorg there was an increase in the total number of registrations. In the office of the Registrar of Coorg, though the number of documents relating to moveable property exceeded those of last year by three, the value of the transactions fell off by Rs. 1,28,189 or Rs. 21,522 more than the aggregate amount of the decrease in all the offices in Coorg. Explanation on this point has been called for. The expenditure fell from Rs. 2,376 to Rs. 2,025. The decrease was due to the abolition of the office of the Registrar for South Coorg in January 1886. There was a slight increase of Rs. 39 in the income of the Department.

11. *Hyderabad Assigned Districts*.—In the Hyderabad Assigned Districts, where there had been a steady increase in registration business since the year 1875-76, the total number of transactions fell from 26,632 in the previous

year to 25,088 in the year under report, or by 5·8 per cent. The decrease was general over the province and occurred chiefly in instruments of mortgages, the registration of which is compulsory, and also to a less extent in instruments of the same kind when registration is optional. The general cause of the decline is said to be that the year under review followed a year of "sin hast," or entrance of Jupiter into Leo, which occurs once in every twelve years and which is considered unpropitious for marriages. Past experience among Hindus shows that there is good reason to believe that this period exercises in Berar a prejudicial effect on registration during the years immediately succeeding. The falling off in registrations led to a decline in the total receipts from Rs. 59,838 to Rs. 55,952. There was also a slight decrease in the expenditure of the Department from Rs. 36,788 to Rs. 36,318. The inspection work by District Registrars has been very unsatisfactory, and the Government of India trusts that the notice of this neglect of duty taken by the Resident will tend to an improvement in this respect.

In Secundrabad 690 documents were registered against 636 in the previous year. The receipts amounted to Rs. 2,076 and the expenditure to Rs. 931.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the

Madras.	Central Provinces.	Local Governments and Adminis-
Bombay.	Burma.	trations marginally noted, and to
Bengal.	Assam.	the Foreign and Revenue and
North-Western Provs. & Oudh.	Coorg.	Agricultural Departments for in-
Punjab.	Hyderabad.	

formation, also that the Resolution be published in the *Gazette of India*.

(True Extract.)

W. M. YOUNG,
Offg. Secretary to the Govt. of India.

1	2			3			4			5			
PROVINCE.	Total number of registrations.			Receipts.			Expenditure.			Percentage of column 4 on column 3.			Affecting
	1884-85.	1885-86.	1886-87.	1884-85.	1885-86.	1886-87.	1884-85.	1885-86.	1886-87.	1884-85.	1885-86.	1886-87.	1884-85.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.
Madras . .	510,600	584,224	608,042	7,44,779	8,38,455	8,58,242	8,59,182	6,59,850	7,00,781	93·8	78·7	81·8	10,53,52,270
Bombay . .	108,978	108,866	112,412	8,18,861	3,26,896	3,28,826	2,48,412	2,46,728	2,40,146	78·0	77·0	77·0	6,06,84,270
Bengal . .	688,380	723,901	698,539	10,74,501	10,88,177	10,31,485	5,54,110	5,68,865	5,64,274	51·6	52·2	54·7	11,60,83,180
North-Western Provinces.	135,423	141,399	135,455	2,59,998	2,63,757	2,59,250	1,50,109	1,22,976	1,22,524	57·7	46·6	53·2	4,94,13,581
Oudh . .	43,822	45,783	44,399	79,655	84,973	84,229	45,304	49,053	48,324	56·98	57·7	57·3	1,41,02,923
Punjab . .	66,294	66,450	69,691	1,74,564	1,77,664	1,91,656	1,00,147	1,00,842	1,04,610	57·3	56·7	54·5	2,30,42,946
Central Provinces.	22,289	24,605	25,695	68,054	72,525	78,166	35,766	41,530	40,791	52·55	57·2	52·1	76,19,794
Burma . .	9,498	8,919	7,630	24,480	24,580	25,502	12,863	13,384	14,004	52·54	54·4	54·1	1,31,28,281
Assam . .	18,148	21,213	24,169	30,547	34,583	36,415	19,370	19,205	22,509	63·4	55·5	61·8	34,11,315
Ceorg . .	646	594	695	4,382	4,355	4,394	2,433	2,376	2,025	55·4	54·5	46·0	9,41,915
Hyderabad Assigned Districts (including Secunderabad.)	25,565	27,268	25,778	58,622	61,892	58,029	36,171	37,565	37,280	61·7	60·6	64·2	55,90,354
TOTAL .	1,627,650	1,752,622	1,753,405	28,37,933	28,71,355	29,48,694	19,08,957	18,61,874	19,06,248	67·09	64·8	65·2	89,98,70,73

AGGREGATE VALUE OF PROPERTY TRANSFERRED BY REGISTERED DOCUMENTS.								PROPORTION OF OFFICES TO AREA AND POPULATION.				
moveable property.		Affecting moveable property.			Total aggregate value.			Area in square miles.	Population.	Number of registration offices.	Average area in square miles to each registration office.	Average population to each registration office.
1885-86.	1886-87.	1884-85.	1885-86.	1886-87.	1884-85.	1885-86.	1886-87.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
1,08,08,387	10,84,36,973	1,16,35,281	1,06,65,145	1,19,13,011	11,69,87,551	12,14,73,532	12,03,40,984	140,664	30,827,218	354	397	87,082
5,49,47,100	6,08,45,162	27,71,390	26,51,477	28,45,647	6,34,55,660	5,77,98,577	6,40,90,809	124,417	10,454,414	249	499	66,081
3,99,10,877	11,52,23,181	2,08,95,069	1,94,63,003	1,92,34,863	13,64,78,249	12,98,78,880	13,45,08,043	150,589	66,691,456	300	501	222,304
4,73,41,523	5,02,10,515	60,59,514	64,49,474	57,38,649	5,54,73,095	5,37,90,997	5,59,47,165	70,882	32,720,128	221	320	148,100
1,56,81,407	1,49,03,290	35,97,279	34,21,978	32,94,445	1,77,60,301	1,91,03,285	1,81,87,675	24,200	11,387,741	125	193	91,101
2,40,48,755	2,70,48,205	21,68,955	18,95,427	16,42,806	2,52,11,901	2,59,44,182	2,86,01,051	106,613	12,842,264	229	465	82,229
80,17,379	83,13,574	4,66,997	6,49,781	6,54,571	80,86,791	86,97,190	89,68,145	79,501	9,868,791	76	1,046	129,457
1,29,72,844	1,03,33,195	29,59,935	26,79,435	16,29,809	1,69,86,216	1,66,82,279	1,19,60,094	87,220	3,786,771	113	771	38,068
37,56,811	33,83,434	8,02,659	7,20,490	7,01,695	42,13,974	44,77,301	40,85,129	44,350	4,861,426	22	2,038	221,883
10,52,588	10,59,580	3,53,569	3,40,017	2,33,350	12,95,487	13,92,605	12,92,930	1,583	178,302	9	176	19,811
59,89,256	57,71,929	3,82,425	3,60,680	3,20,872	59,72,679	63,49,986	61,02,801	17,711	2,072,673	69	285	43,107
39,45,28,927	40,55,28,978	5,15,93,072	4,95,01,807	4,92,54,717	45,08,63,304	44,40,28,708	45,47,83,696	840,130	198,331,184	1,760	482	112,688

taken from the General Administration Reports for the year 1885-86.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first ten months of the official year 1887-88, and of the sixteen preceding years.
(IN THOUSANDS OF RUPEES.)

FOR THE TEN MONTHS, APRIL TO JANUARY.																										
YEAR.	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.				YEAR.	
	On Exports.	On Imports.	On Liquors.	Total Revenue.	On Exports.	On Imports.	On Liquors.	Total Revenue.	On Exports.	On Imports.	On Liquors.	Total Revenue.	On Exports.	On Imports.	On Liquors.	Total Revenue.	On Exports.	On Imports.	On Liquors.	Total Revenue.	On Exports.	On Imports.	On Liquors.	Total Revenue.		
1871-72.	8,81	61,03	20,58	90,42	5,40	39,86	3,69	48,95	1,01	1,11	1,72	3,84	3,14	10,40	11,51	25,05	1,32	3,56	13,64	18,52	19,63	1,15,95	1,35,64	51,14	1,86,78	1871-72.
1872-73.	9,95	57,90	22,76	90,61	4,65	37,28	2,58	44,91	89	1,04	1,73	3,66	3,23	10,13	9,25	22,61	2,51	4,21	23,24	29,96	21,23	1,10,56	1,31,79	59,66	1,91,75	1872-73.
1873-74.	8,56	56,58	18,46	83,90	5,39	39,74	3,13	48,26	1,11	85	1,02	2,98	3,20	11,79	11,47	26,46	2,70	4,05	18,25	25,00	21,26	1,13,01	1,34,27	52,33	1,86,60	1873-74.
1874-75.	9,70	65,37	15,03	90,16	5,63	40,48	3,68	49,79	95	76	1,25	2,96	3,10	11,38	11,09	25,57	3,12	5,74	11,68	20,54	22,56	1,23,73	1,46,29	42,73	1,89,02	1874-75.
1875-76.	10,49	62,56	15,89	88,94	5,92	36,48	4,01	46,41	1,13	90	1,08	3,11	3,65	11,58	9,40	24,63	3,12	4,21	20,07	27,40	24,31	1,15,73	1,40,04	50,45	1,90,49	1875-76.
1876-77.	10,84	54,88	15,17	80,89	6,93	35,18	94	43,05	1,23	65	25	2,13	4,49	10,10	5,88	20,47	3,47	4,43	15,25	23,15	26,96	1,05,24	1,32,20	37,49	1,69,69	1876-77.
1877-78.	12,12	68,56	16,89	97,57	7,19	41,50	99	49,68	1,61	79	40	2,80	4,75	7,87	1,85	14,47	4,10	5,22	12,01	21,33	29,77	1,23,94	1,55,71	32,14	1,85,85	1877-78.
1878-79.	10,99	55,12	16,48	82,59	7,20	38,47	1,88	47,55	1,60	52	23	2,35	4,62	7,98	3,80	16,40	5,51	5,78	16,09	27,38	29,92	1,07,87	1,37,79	38,48	1,76,27	1878-79.
1879-80.	10,33	50,59	11,32	72,54	7,58	33,47	1,90	43,35	2,64	62	25	3,51	4,28	7,71	6,43	18,42	5,71	5,73	18,99	30,43	30,94	98,42	1,29,36	38,89	1,68,25	1879-80.
1880-81.	10,89	50,57	12,41	73,87	7,24	46,61	2,07	55,92	4,10	1,06	21	5,37	4,39	8,86	6,38	19,63	3,98	6,81	22,70	33,49	30,60	1,13,91	1,44,51	43,77	1,88,28	1880-81.
1881-82.	10,88	45,03	14,51	70,42	8,41	40,14	1,53	50,08	3,17	1,09	32	4,53	4,18	8,20	3,95	16,33	5,89	6,73	26,24	38,86	32,53	1,01,19	1,33,72	46,55	1,80,27	1881-82.
1882-83.	11,82	14	15,42	27,38	8,49	-1,01*	1,53	9,01	2,87	4	49	3,40	4,46	4	3,14	7,64	6,54	7	31,09	37,70	34,18	-72*	33,46	51,67	85,13	1882-83.
1883-84.	12,03	24	15,79	28,06	8,96	48	1,30	10,74	3,08	4	46	3,58	4,19	7	4,63	8,89	6,43	12	23,96	30,51	34,69	95	35,64	46,14	81,78	1883-84.
1884-85.	10,48	29	11,48	22,25	9,03	39	1,66	11,08	3,28	5	50	3,83	4,02	6	4,12	8,20	6,39	5	16,71	23,15	33,20	84	34,04	34,47	68,51	1884-85.
1885-86.	11,17	26	13,28	24,71	9,89	48	1,08	11,45	3,57	6	76	4,39	4,20	10	3,06	7,36	5,26	6	26,33	31,63	34,09	96	35,05	44,51	79,56	1885-86.
1886-87.	11,52	39	10,89	22,80	10,23	46	1,36	12,05	4,44	9	80	5,33	5,41	17	4,31	9,89	8,13	13	23,36	31,62	39,73	1,24	40,07	40,72	81,69	1886-87.
1887-88.	10,72	43	14,29	25,44	11,96	47	1,74	14,17	4,02	6	68	4,76	8,37	9	3,75	12,21	7,53	2	24,17	31,72	42,60	1,07	43,67	44,63	88,30	1887-88.

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 15th February, 1888.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

SEPARATE REVENUE.

**Post Office.
General Matters.**

**ANNUAL REPORT ON THE OPERATIONS OF THE POST OFFICE OF INDIA
FOR THE YEAR 1886-87.**

No. 878, dated Calcutta, the 15th February, 1888.

ORDER—By the Government of India, Department of Finance and Commerce.

READ—

Annual Report on the operations of the Post Office of India for the year 1886-87.

Resolution of the Government of India, in the Department of Finance and Commerce,
No. 732, dated the 9th February, 1888.

ORDERED, that the Report and the Resolution be published in the *Gazette of India*.

C. J. WEIR,
Off. Under-Secy. to the Govt. of India.

No. 732, dated Calcutta, the 9th February, 1888.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

The Annual Report on the operations of the Post Office of India for the year 1886-87.

RESOLUTION.—The Report of the operations of the Post Office of India for the year 1886-87 is a satisfactory record of progress and of the increased usefulness of the Department.

The principal events of the year are summarized in the first 16 paragraphs of the Director General's report. The most important of these, so far as the inland service is concerned, is the re-organization of the Railway Mail Service.

2. A new contract with the Peninsular and Oriental Steam Navigation Company for the conveyance of the mails between Europe and India was concluded, which will come into force on February 1st, 1888. The period of transit will be reduced by one day and the subsidy by £95,000.

3. The Revenue Money Order system has been extended to all the North-Western Provinces and Oudh, except Kumaon, and has also been successfully introduced into Lower Bengal. The Governor General in Council has also read with interest the remarks in paragraph 32 describing the arrangements made for enabling tenants to remit rent by Money Order. The Director General will, of course, take into consideration the question of the further development of the Money Order system in both directions.

4. The sale of Indian Postal Notes was discontinued as the scheme has not proved successful. The probable discontinuance of the sale of British Postal notes is also mentioned, but the Governor-General in Council desires that a further trial may be allowed before this concession is withdrawn.

It is desirable that the attention of the Public should be called to the remarks in paragraph 26 by the Post Master General of Bombay, showing the very large number of cases in which, on account of flimsy and insecure coverings, newspapers and other articles fail to reach the addressees.

5. The Revenue and Expenditure of the Post Office was as follows :—

	1885-86. ₹	1886-87. ₹
Revenue	1,11,30,863	1,15,78,780
Expenditure	1,30,26,036	1,35,38,630
Deficit	18,95,173	19,59,850

To this deficit, however, should be added indirect expenditure connected with the Post Office which appears in the Finance and Revenue Accounts under other heads, while the charge of the District Post Establishments which is met from local cesses and contributions by Local Government has to be deducted. With these corrections the financial results of the working of the Department during the years 1885-86 and 1886-87 are as under—

	1885-86. ₹	1886-87. ₹
Deficit according to Statement XI of the Report (purely postal transaction including exchange)	18,95,173	19,59,850
Add indirect expenditure	7,06,925	6,52,417
	26,02,098	26,12,267
Deduct District Post Charges	10,87,120	11,09,172
Resulting deficit	15,14,978	15,03,095

As pointed out last year, this deficit includes the cost of keeping up the savings bank accounts and also the charges connected with postal arrangements in Beluchistan. The cost of these arrangements was ₹98,429 in 1885-86 and ₹90,388 in 1886-87.

6. The thanks of the Government are due to Mr. Hogg for the continued success of the administration, and also to the officers named in paragraph 80 of the report.

ORDERED, that a copy of the foregoing Resolution be communicated to the Director General of the Post Office of India.

E. J. SINKINSON,

Offg. Secretary to the Government of India.

ANNUAL REPORT
ON THE
OPERATIONS OF THE POST OFFICE OF INDIA
FOR THE YEAR
1886-87.

No. 10750, dated 31st December, 1887.

From—F. R. Hogg, Esq., Director General of the Post Office of India,
To—The Secretary to the Government of India, Department of Finance and Commerce.

I have the honour to submit the Annual Report on the operations of the Post Office of India for the official year 1886-87.

2. Bolivia, in South America, joined the Universal Postal Union with effect from the 1st February 1887.

3. Although sea communication with Europe is a service distinct from the Indian inland post, to which this report relates, it is usual to enter some information relating to its cost. The subsidy paid to the Peninsular and Oriental Company is not nearly covered by the postage realized. All that India collects on account of sea postage is credited to Great Britain; and when this, as well as the British collections, have been deducted from the total cost of the sea service,

Communication by sea between India and Europe by means of the contract service of the Peninsular and Oriental Steam Navigation Company.

YEAR.	Net loss on the Foreign Mail Service charged against India.	REMARKS.
	£	
1869-70	73,110	The increase in 1876-77 and following years was caused by the reduction of postage carried out on 1st July 1876, when India entered the Union. The increase in 1879-80 is due to the reduction of postage introduced from 1st April 1879 under the Convention of Paris.
1870-71	69,150	
1871-72	68,110	
1872-73	61,072	
1873-74	54,770	
1874-75	57,170	
1875-76	53,125	
1876-77	66,685	
1877-78	70,749	
1878-79	71,051	
1879-80	88,160	
1880-81	71,051	
1881-82	70,000	
1882-83	70,000	
1883-84	70,000	
1884-85	70,000	
1885-86	68,000	
1886-87	68,000	

the balance or net cost is made a charge in equal shares upon the United Kingdom and India. This country's share of the expense since the year 1869-70 is entered in the margin.

4. Below is given an extract from the report of the Post Master General of Bombay relating to the working results of this contract :—

"The contract steamers of the Peninsular and Oriental Company arrived in Bombay behind contract time on four occasions. On three of these occasions the delay was due to detention in the Suez Canal, or on account of quarantine; while on the fourth occasion the S. S. Assam arrived 7 hours and 7 minutes behind time on the 30th November 1886, owing to the constant head winds which the steamer encountered all the way from Suez. The extent of the delay in the arrival of the other steamers is shown in the margin. On the

	D. H. M.	other hand, the mail
The S. S. Siam, on 3rd November 1886	1 1 25	steamers arrived in
The S. S. Assam, on 15th June 1886	0 8 48	Bombay on 36 occasions
The S. S. Assam, on 7th September 1886	0 1 54	on Monday, the

day before the prescribed day of arrival, and on one occasion on Sunday. The average

time occupied by the mails was 16 days 22 hours and 20 minutes from London to Bombay, and 16 days 20 hours and 54 minutes from Bombay to London."

5. In anticipation of the termination of the present Peninsular and Oriental contract, an inter-departmental Committee met at London in 1884 to investigate the subject of mail arrangements for the East. One of the recommendations offered by that Committee was that, when tenders for a new service were invited, an effort should be made to reduce from 18 to 16 days the time occupied in transit between London and Bombay: and the invitation for tenders issued in the following year was framed with the object of securing this reduction. But on receiving the tenders, Her Majesty's Post Master General expressed a decided preference for an offer from the Peninsular and Oriental Company to bring the mails from London to Bombay not in 16 but in 17 days, using the canal instead of the railway between Mediterranean and the Red Sea. This suggested substitution of the slower canal passage for the quicker land route across Egypt considerably neutralized the gain derived from increased speed in steaming and enhanced the risk of accidental delay. India, therefore, opposed the British proposal and pressed for the retention of the land route between Alexandria and Suez, looking upon a reduction to 16 days in the time taken for mail conveyance between London and Bombay as an imperative necessity. But the views of Her Majesty's Post Master General prevailed, and a new contract has been concluded with the Peninsular and Oriental Company in accordance with his views. From February 1888, therefore, the mails carried by this Company will pass through the canal, the period allowed for transit being nearly 17 days. But the annual subsidy to be paid for the Eastern mail service, which includes both China and India, will be reduced from £360,000 to £265,000, and the expense of transit by land across Egypt will also be saved.

6. Under contract with the India General Steam Navigation Company, a daily steamer service began to work on the 1st January 1887 from Narainganj on the Megna to Fenchuganj or Karimganj on the Surma: during the rainy season this service is extended to Silchar. A new four-weekly mail service was also established by the German Post Office, *via* the Suez Canal, between Bremen on the one side and Australasia, China, and Japan on the other. So far as Indian postal arrangements are concerned, this line is used only by the Aden Post Office for its own exchanges and for those of Zanzibar. A list is given below of the principal steam services for maintaining postal communications in Indian waters, with the Indian Post Offices in the Persian Gulf and Turkish Arabia with Ceylon, the Straits, China, and Australia:—

By the British India Steam Navigation Company.

- | | | |
|---|---|--|
| <ul style="list-style-type: none"> (1) Weekly communication between Calcutta, Rangoon, and Moulmein. (2) Weekly communication between Calcutta and Rangoon, <i>via</i> Chittagong, Akyab, Kyauk-Phyo, and Sando-way. (3) Weekly communication between Rangoon and Mergui, <i>via</i> Tavoy. (4) Fortnightly communication between Madras and Rangoon, touching at certain intermediate ports on the north-east coast of Madras. (5) Weekly direct communication between Bombay and Karachi. (6) Weekly communication between Bombay and Karachi, <i>via</i> the coast ports. (7) Weekly communication between Karachi and Busrah, <i>via</i> the Persian Gulf ports. | } | <p>Under contract with the Post Office for ten years, from 1st May 1884, on an annual subsidy of Rs 4,39,000.</p> |
| <ul style="list-style-type: none"> (8) Fortnightly communication between Madras and Bimlipatam, <i>via</i> Masulipatam, Coconada, and Vizagapatam. (9) Weekly communication between Tuticorin and Colombo. | } | <p>Under supplementary contract with the Post Office, from 6th May 1886 to 30th April 1894, on an annual subsidy of Rs 15,000.</p> |

- (10) Weekly communication between Kyouk-Phyo, Ramree, and Cheduba.

Under contract for ten years, from November 1884, with the Local Administration, on a monthly subsidy of Rs. 1,500 for the first five years and Rs. 1,200 for the second period of five years, subject to other arrangements if intermediately made.

By the Asiatic Steam Navigation Company.

- (11) Four-weekly communication between Calcutta and Port Blair, with extensions to Nancowry and Rangoon.

Under the control of the Military Department, the consideration given being not in the form of subsidy but of guaranteed rates for the transport of Government stores. Began to work from the 12th May 1882, and terminable by a notice of six months.

By the Irrawaddy Flotilla Company.

- (12) Weekly communication between Rangoon and Mandalay and intermediate ports, with a monthly extension between Bhamo and Mandalay.

Under contract for five years from the 1st January 1886, the subsidy being Rs. 3,500 per month.

- (13) Semi-weekly communication between Rangoon and Bassein, and Bassein and Henzada.

Under contract with the Local Administration for five years, from 1st July 1880, and to continue in force thereafter, unless determined by six months' notice. The monthly subsidy is Rs. 2,500, towards which the Post Office contributes Rs. 500 per mensem.

By the Euphrates and Tigris Steam Navigation Company.

- (14) Weekly communication on the river Tigris between Busrah and Bagdad.

Under contract for ten years, from the 1st May 1884, with Her Majesty's Secretary of State for India. Subsidy Rs. 36,000 per annum: steamers run in connection with line No. 7.

By Messrs. Apcar and Co., Calcutta, and Jardine, Mathewson, and Co., Hong-Kong.

- (15) Monthly communication between Calcutta and Straits and Hong-Kong, the dates of departure being regulated primarily with reference to the Calcutta opium sales.

No subsidy.

By the Peninsular and Oriental Steam Navigation Company.

- (16) Fortnightly communication between Calcutta and Colombo, touching at Madras.
Fortnightly communication between Bombay and Colombo.

Non-contract lines maintained by the Company on its own account in connection with the China and Australian mail services. The Post Office pays by weight for the conveyance of mails sent by these non-contract steamers.

By other Agencies.

- (17) By the River Steam Navigation Company. Daily communication between Dhubri and Dibrugarh on the Brahmaputra river.

Under contract with the Local Administration from the 7th October 1883 to the 1st May 1893. Annual subsidy Rs. 1,00,000, towards which the Post Office contributes Rs. 30,000.

- (18) By India General Steam Navigation Company. Daily communication between Narainganj and Silchar.

Under contract with the Local Administration, from 1st January 1887 to 31st December 1891. Annual subsidy Rs. 40,000 during the first two years, and Rs. 30,000 during the succeeding three years, towards which the Post Office contributes Rs. 10,000.

- (19) By Shepherd and Company's Steamers. Daily communication between Bombay and Goa.

Under contract with the Local Government, from 1st October 1886 to 31st May 1887. The monthly subsidy is Rs. 2,880, towards which the Post Office contributes Rs. 780, the Portuguese Government Rs. 200.

- (20) By Bengal Central Flotilla Company. Daily communication between Khulna and Barisal.

Under contract with the Post Office from 1st July 1884 to 30th June 1889. Monthly postal subsidy Rs350, of which the Imperial Post Office contributes Rs183, terminable by six months' notice.

NOTE.—A service by sea worked by native boats is maintained by the Government of Ceylon between Point Calimere on the Indian side and Kankesanturai on the Ceylon side.

7. One of the most important events of the year was the introduction in the North-Western Provinces and Oudh of the rent money-order system, under which special facilities are furnished for the payment of rent by tenants to landlords through the agency of the Post Office. The revenue money-order system, which utilises the Post Office as a medium for transmitting land revenue from landlords to the Government, was extended throughout the Lower Provinces of Bengal and to nearly all the districts in the North-Western Provinces and Oudh.

8. All District Savings Banks were closed from the 1st April 1886, their business being transferred to the Post Office, and from June in that year the Postal Department undertook the duties previously discharged by the Savings Banks at District Treasuries managed by the Banks of Madras and Bombay.

9. The inland telegraphic money-order rules were simplified, and the rates of charge to the public considerably diminished.

10. A considerable reduction was made in the rates of postage fixed for correspondence exchanged with Ceylon, the charge to the public on articles sent by the principal routes passing through the south of India being now only the inland rates of the country of origin.

11. Stationary Examiners of Post Office Accounts were substituted for the previously existing system of travelling Examiners. Under this change the accounts are sent to the Examiner instead of that officer being required to visit the offices, and, besides increased efficiency, a great saving in travelling expenses has thus been effected. The duty of verifying balances at Post Offices, which formerly devolved on the Examiner, has been transferred to the Superintendent of the Division.

12. Postal conventions were concluded with the Native States of Chumba and Faridkot, providing for an exchange of correspondence, parcels, and money orders.

13. A special set of rules were framed by the Post Master General of Bengal for taking personal security from Post Masters, Sub-Post Masters, Village Postmen, and Post Office Clerks, and the rules were made applicable to these classes of officials in the Circles of Bengal, Madras, and Assam.

14. With the object of diminishing its yearly growing expenditure, the Railway Mail Service Branch of this Department has been subjected to a careful reorganisation. As the cost of sorting letters in a railway carriage is far more expensive than in a Post Office, stationary offices were established at large junction-railway stations where the intervals of time available between arrivals and departures of trains on main and branch lines are utilised for the sorting of correspondence. Similarly a large number of direct mail bags between large Post Offices have been introduced so as to curtail the sorting work done in the travelling Post Office. Direct mail bags also now pass between Post Offices and the main arterial lines of railway communication, which has rendered possible either a reduction in the number of sorting sections maintained on the side and less important railway lines, or a diminution in the space used by the Post Office on such lines. By the imposition of a late letter fee the abuse of posting letters in wholesale quantities in the vans provided for sorting operations has been checked, while offices maintained by this Department at railway stations for Railway Mail Service work have, to a large extent, been relieved of money order, registration, and other duties which properly belong to the local Post Office. With railway

extensions postal charges must increase, but through the measures above sketched, the Inspector General of the Railway Mail Service has been able not only to minimise the extra cost arising from additional establishments required, but also considerably to reduce the increased payments made by this Department to the several Guaranteed and State Railways.

15. After an existence of more than a century the dromedary post across the Syrian desert was closed in July 1886. Though controlled not by this Department but by the British Consulate, this line formed an important auxiliary to Indian postal arrangements in Turkish Arabia. By this route mails were exchanged between Bagdad and Europe, and Lord Nelson is said to have used it for conveying to the Government of India news as respects the battle of the Nile. Originally the line ran from Busreh at the mouth of the Tigris to Aleppo: but since 1843-44 the termini were Bagdad and Damascus, the time occupied in transit being about nine days. In 1881, a desert post over the same line having been established by the Ottoman Government, the income derived from the consular post fell off and, as its expenditure exceeded its receipts, the number of trips was first reduced from once a week to once a fortnight, and eventually this British desert post line was wholly discontinued.

16. The Jubilee of Her Majesty the Queen-Empress was celebrated in India on the 16th February last, and both the 16th and 17th of that month were observed as Post Office holidays. On the night of the 16th February, the Post Offices in the three Presidency towns were splendidly illuminated, and most of the larger offices in the interior were also illuminated.

Section I.—Post Offices, Letter Boxes, and Village Postmen.

17. Appendix I, of which an abstract is given in the margin, compares

	Number at the close of 1885-86.	Number at the close of 1886-87.	Increase.
Post Offices . . .	6,849	7,097	248
Letter Boxes . . .	9,056	9,386	330
Village Postmen . . .	4,253	4,455	202

the number of Post Offices, Letter Boxes, and Village Postmen maintained on the last day of the year under review with the number which existed at the close of the

previous year. There has been a reduction in the number of head offices from 330 to 326, and an increase in the number of sub-offices from 3,900 to 3,904, while the number of village offices has risen from 2,619 to 2,867: thus the total increase of 248 is wholly confined to the last named head. The largest increases are in Bombay (67), in Bengal (58), and in Madras (30). Most of these new offices are worked by schoolmasters and other extraneous means, the total number of these extra-departmental agencies being 2,214 on the 31st March 1887, as compared with 1,969 at the close of the year 1885-86.

Section II.—Postal Lines.

18. Appendix II shows for each postal circle the mileage under the vari-

YEAR.	Railway.	Mail cart, horse and camel lines.	Runners or boats.	Steamer service, sea and river.	TOTAL.
	Miles.	Miles.	Miles.	Miles.	Miles.
1885-86 . . .	11,862	4,227	35,281	11,117	62,487
1886-87 . . .	12,710	3,933	35,729	11,683	64,055
Increase . . .	848	...	448	566	1,568
Decrease . . .	...	294	...	...	...

ous means used for the conveyance of the mails during two years: the figures for the whole of India are exhibited on the margin. The sections which compose the total increase of 848 miles under the head of "Railway," are distributed over numerous lines

in various parts of India, the provinces principally affected being Bombay, the North-Western Provinces and Oudh, Madras, Rajputana, Eastern Bengal, Behar and Baluchistan. Under the next heading, 826 horsed lines have been closed and 532 opened, the net decrease being 294 miles. Among the more important of the new lines opened are the following:—Giridih and Hazaribagh, 72 miles; Calicut and Cannanore, 57 miles; Jhansi and Gwalior, 65 miles; Chitor and Oodeypore, 72 miles; Toungoo and Pyinmana, 64 miles. The greater part of the additional mileage under the head of "Runners and Boats" has occurred in Assam, and was due to the extension of mail communication in the direction of Upper Burma, necessitated by military operations in that locality. Finally the increase in steamer mileage is explained by the opening of the river line between Narainganj and Silchar, to which reference has already been made.

Section III.—Correspondence.

19. Appendix III contains the general correspondence returns for each

YEAR.	Letters, including Post-cards.	Newspapers.	Parcels.	Book and Pattern Packets.	TOTAL.
	No.	No.	No.	No.	No.
1885-86 . . .	211,982,718	20,341,814	1,476,271	5,119,335	238,920,138
1886-87 . . .	225,811,265	21,606,697	1,579,904	5,751,878	254,749,744
Increase . . .	13,828,547	1,264,883	103,633	632,543	15,829,606
Percentage of Increase . . .	6.52	6.22	7.02	12.36	6.63

circle, the results for the whole of India being summarised on the margin. Compared with the figures for the previous year, each heading shows improvement, the increase on the

total being nearly 16 millions of articles, or 6.63 per cent. This increase has, for the most part, been general throughout India, the principal exception being the Postal Circle of Central India, where the closure of certain Imperial Offices situated within Gwalior territory and the extension of postal operations undertaken by that Native State, has resulted in a fall of 10.77 per cent. in the correspondence given out for delivery through the Imperial post in that territory. It will be seen that the proportion of increase is lower in the case of newspapers than under the other headings. By the reduction of postage rates on the lighter

Year.	Increase.	
1881-82 . . .	4.89	per cent.
1882-83 . . .	12.36	"
1883-84 . . .	12.60	"
1884-85 . . .	10.47	"
1885-86 . . .	16.19	"
1886-87 . . .	6.22	"

Native papers in the year 1881, a stimulus was given to this class of correspondence, as the marginal figures will show, and the percentage in growth now recorded is smaller than that of any year since the reduction referred to took place. Parcels exhibit an increase of 7.02 per cent. Now that the Post Office has to compete in this kind of business with combinations of railway lines over the length and breadth of India, the retention of parcel traffic largely depends on the facilities furnished to the public by the value-payable and insurance systems, which already compose about one-third of the total number of parcels posted. Book and pattern packets again present the highest proportion of increase. Analysing the details of this business it is found that the number of registered book packets has fallen by nearly 18.24 per cent. but that this fall has been more than counterbalanced by an increase, exceeding 86 per cent., in the number of unregistered value-payable book packets.

20. Further details relating to letters and post-cards are entered on the margin. The number of post-cards has risen by rapid strides from 15 millions in 1880-81 to 68 millions in 1886-87. These figures include reply post-cards, the number of

YEAR.	Post-cards.	Letters Paid.	Letters Unpaid.	Letters Registered.	TOTAL.
	No.	No.	No.	No.	No.
1885-86	58,853,957	120,106,172	28,813,071	4,209,518	211,982,718
1886-87	67,756,098	125,871,580	27,562,688	4,620,899	225,811,265
Increase	8,902,141	5,765,408	...	411,381	13,828,547
Decrease	...	...	1,250,383	...	...
Percentage of Increase	15'13	4'80	...	9'77	6'52
Percentage of Decrease	...	...	4'34	...	...

which has declined from 2,913,666 in 1885-86 to 2,479,341 during the year under review. When these cards first were introduced their size was somewhat larger than that of the ordinary card, and a practice began of separating the reply card into two portions and using each portion as a separate card, because of the extra space provided. But the size of the reply-card having now been reduced to the limits of the single card, the practice referred to has been discontinued, and a fall in the number of reply-cards is the natural result. Notwithstanding the competition of post-cards, a normal increase is to be found under the heading of Paid Letters. Unpaid Letters exhibit a decrease, which the Post Office always recognises as a healthy sign of increasing confidence on the part of the native public: but the sale of both post-cards and of the cheaper kinds of embossed envelopes free of charge for material and manufacture necessarily tends to encourage the prepayment of correspondence. Registered Letters have increased by 9'77 per cent.: this is the highest increase since 1881-82, the year following the reduction of the registration fee from 4 annas to 2 annas.

21. Foreign correspondence is included in the general returns already dealt with, but separate figures are given below. Last year's report exhibited an increase in the correspondence sent to the United Kingdom and a fall in the amount received from that country: while the statistics for 1886-87 shew an increase in both directions, the increase in the number of articles received from the United Kingdom (15'47 per cent.) being much higher than the increase (4'63 per cent.) in the number sent to that country:—

	CLASS.	ESTIMATED AGGREGATE NUMBER.			REMARKS.
		1885-86.	1886-87.	Percentage of Increase.	
DESPATCHED FROM INDIA TO THE UNITED KINGDOM.	Letters, including Post-cards	No. 3,012,359	No. 3,099,565	No. 2'89	These figures are based on the monthly accounts between India and the United Kingdom.
	Newspapers	384,608	394,232	2'50	
	Books, &c.	653,385	744,372	13'92	
RECEIVED IN INDIA FROM THE UNITED KINGDOM.	Letters, including Post-cards	2,669,298	2,991,707	12'07	
	Newspapers	2,366,336	2,725,925	15'19	
	Books, &c.	2,103,184	2,526,043	20'10	
GRAND TOTAL OF ALL CORRESPONDENCE EXCHANGED WITH THE UNITED KINGDOM.	Letters, including Post-cards	5,681,657	6,091,272	7'20	
	Newspapers	2,750,944	3,120,157	13'42	
	Books, &c.	2,756,569	3,270,415	18'64	

	CLASS.	ESTIMATED AGGREGATE NUMBER.			REMARKS.
		1885-86.	1886-87.	Percentage of Increase.	
DESPATCHED FROM INDIA TO FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM.	Letters, including Post-cards .	No. 715,390	No. 715,390	No. ...	Under the system prescribed by the Universal Postal Union, statistics are taken once only in three years from which these figures are deduced. This explains the reason why the figures for 1885-86 have been repeated in the year 1886-87.
	Other articles .	293,867	293,867	...	
RECEIVED IN INDIA FROM FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM.	Letters, including Post-cards .	744,244	744,244	...	
	Other articles .	558,117	558,117	...	
GRAND TOTAL OF CORRESPONDENCE EXCHANGED WITH FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM.	Letters, including Post-cards .	1,459,634	1,459,634	...	
	Other articles .	851,984	851,984	...	

22. *Foreign Parcel Post.*—Early in the year the limit of weight for parcels exchanged with the General Post Office in London was raised from 7lb to 11lb. A new exchange was introduced between Zanzibar on the one side and India and the United Kingdom on the other: the exchange with the West Indies through the medium of the United Kingdom was extended to the Leeward Islands and Barbadoes: the direct exchange between Aden and Gibraltar was discontinued: and the temporary exchange with Suakim ceased. The working results of the year are tabulated in the following statement:—

PARCEL EXCHANGES.	TOTAL NUMBER OF PARCELS.		AVERAGE WEIGHT OF EACH PARCEL.		NET REVENUE DERIVED BY THE INDIAN POST OFFICE AFTER DEDUCTION OF CUSTOMS DUTY AND SUMS DUE TO THE PENINSULAR AND ORIENTAL COMPANY AND LONDON POST OFFICE.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
	No.	No.	lb oz.	lb oz.	₹	₹
<i>With United Kingdom.</i>						
<i>1st Through London Post Office.</i>						
To India	31,497	47,905	2 0·69	2 3·82	23,928	38,580
From India	24,294	38,352	1 8·57	1 15·70	16,202	28,271
TOTAL	55,791	86,257	1 13·16	2 1·99	40,130	66,851
<i>and Through P. & O. Company.</i>						
To India	54,552	41,133	5 10·36	5 15·45	88,196	66,968
From India	10,719	1,920	5 1·86	15 12·60	19,986	10,392
TOTAL	65,271	43,053	5 8·96	6 6·46	1,08,182	77,360

PARCEL EXCHANGES.	TOTAL NUMBER OF PARCELS.		AVERAGE WEIGHT OF EACH PARCEL.		NET REVENUE DERIVED BY THE INDIAN POST OFFICE AFTER DEDUCTION OF CUSTOMS DUTY AND SUMS DUE TO THE PENINSULAR AND ORIENTAL COMPANY AND LONDON POST OFFICE.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
<i>With Continent of Europe.</i>	No.	No.	lb oz.	lb oz.	R	R
To India	2,110	2,475	6 1'00	5 14'24	3,810	4,152
From India	3,183	3,702	4 2'87	3 15'63	4,218	4,660
TOTAL	5,293	6,177	4 14'88	4 11'90	8,028	8,812
<i>With Aden, Ceylon, China, Straits, Victoria, Suakim,* and Zanzibar.</i>						
To India	1,993	2,536	1 12'61	1 14'14	560	432
From India	4,706	3,430	2 14'26	2 12'01	7,144	4,905
TOTAL	6,699	5,966	2 9'01	2 6'11	7,704	5,337
GRAND TOTAL	133,054	141,153	3 13'07	3 8'83	164,044	158,360

NOTE.—These figures are included in the general correspondence returns.

* The exchange with Suakim was discontinued on the 8th May 1886.

23. Foreign parcel business is, for the most part, conducted through Bombay, and the following extract is taken from a report by the Post Master General of that Circle on the results attained in connection with the United Kingdom, which is the largest and most important of all these exchanges. Mr Fanshawe's observations exclude the small amount of traffic derived from Aden:—

"The total number of parcels sent as mails between the Indian and English Post Offices and carried by the P. and O. Company on account of their own agency in communication with the Indian Post Office, was 8,248 in excess of the number of last year. It has already been stated that the limit of weight of parcels exchanged with the London Post Office was raised in May 1886 from 7lb to 11lb, so that for 11 months of the year parcels of the greater weight could be sent and received. The year under report is further the first year, during the whole of which the parcel exchange with the London Post Office has been in force, and the way it has affected the parcel traffic and the revenue is very marked. In 1884-85, before the arrangement with the London Post Office was introduced, 70,467 parcels were received from the United Kingdom by the agency of the P. and O. Company. In 1885-86 the direct exchange of light parcels with the London Post Office was introduced from the 1st July 1885, and the number of parcels carried by the P. and O. Company to India on account of its agency, fell to 54,119, while 31,042 were sent out from the London Post Office, making a total of 85,161 parcels. During the year under report, 40,840 parcels were brought to India by the P. and O. Company on account of its own agency, and 47,047 on account of the London Post Office. It will be seen, therefore, that from the United Kingdom there is still a large traffic in heavy parcels, the greater number of which come from London tradesmen and co-operative societies. With regard to the parcels from India to the United Kingdom the case is different. In 1884-85 the total number sent was 29,729, all of which were carried by the P. and O. Company's special agency. In 1885-86 the total number rose to 34,499, of which 24,027, with a limit of 7lb weight, were for the London Post Office and 10,472 for the P. and O. agency. During the year under report the total number has risen to 39,495, but of this number no fewer than 37,580 were for the London Post Office, now that the limit of weight has been raised to 11lb, while 1,915 only were for the P. and O. agency. It will, therefore be seen that the parcels sent from India consists almost entirely of light parcels, and it

may be added, are posted, as a rule, by private persons. This wholesale transfer of the parcel business from the P. and O. agency to the London Post Office mainly accounts for the decrease in parcel postage revenue, which in the year's returns accompanies a large increase in parcel traffic. The charge for parcels, whether exchanged with the P. and O. agency or the London Post Office, is the same, but the Indian Post Office receives $\frac{1}{4}$ less out of every shilling, or eight annas, in the case of the latter parcels, than in the case of former."

YEAR.	Number of Foreign Parcels.	YEAR.	Number of Foreign Parcels.
	No.		No.
1873-74 . . .	21,923	1880-81 . . .	80,257
1874-75 . . .	25,503	1881-82 . . .	88,840
1875-76 . . .	35,819	1882-83 . . .	88,684
1876-77 . . .	45,357	1883-84 . . .	98,296
1877-78 . . .	59,183	1884-85 . . .	110,590
1878-79 . . .	69,763	1885-86 . . .	133,054
1879-80 . . .	73,211	1886-87 . . .	141,453

24. Statistics exhibiting the yearly growth of the foreign parcel post traffic since this business was undertaken, in the year 1873-74, are given on the margin.

25. The following figures represent the disposal of the correspondence entered in the statement given on the margin of paragraph 19 of this report. These figures show that the proportion of articles delivered to the whole number sent out for delivery was 96·98 per cent.:—

	No.
Sent out for delivery (including 4,821,117 Money Orders) .	259,570,861
Received back undelivered	7,847,240
Balance actually delivered	251,723,621
Sent to Dead Letter Offices	2,970,888
	<u>254,694,509</u>

26. *Dead Letter Office.*—Appendix IV, of which an abstract is given below, shows the number of articles received at, and disposed of by, the eleven Dead Letter Offices in India; 73·26 per cent. of the total number of articles received at these offices were disposed of either by redirection to their addressees or by return to their senders, leaving an undisposable balance of 26·74 per cent. The increasing use of post-cards tells against the work of Dead Letter Offices, inasmuch as the senders of this class of correspondence rarely insert their addresses, and often omit even their names in full, confining their signatures to initials. Below is given an interesting extract from the annual report by the Post Master General of Bombay:—

"Each Dead Letter Office has its own special difficulties to contend with, and it is found by experience that the proportion of letters disposed of to the total number received varies very considerably according to the languages in which they are written. Ninety per cent. of the English letters and 70 per cent. of the Marathi letters are disposed of, the reason being that the address of the sender is almost always given in English letters, and very commonly in Marathi letters. In the case of Gujarathi letters, however, the percentage of disposal is only 40 per cent. owing to the general absence of details as to the address of the sender, and in the case of letters in Portuguese or the bastard Portuguese written by the Goanese servants and others in this presidency, the percentage is only 25. These latter letters, of course, only enter to a small extent into the returns of the year, some 25,000 to 30,000 being received in the Dead Letter Office.

"During the year the Bombay Dead Letter Office had to deal with valuable securities and other property found in letters, which were opened in the course of its business, of the total value of $\text{Rs. } 1,86,727-2-11$. Of this amount cheques and hundios, generally contained in unregistered letters, accounted for a sum of $\text{Rs. } 1,46,733-14-7$, while the balance was made up as under:—

	R	a.	p.
Bills of Exchange	36,617	13	9
Coins and other valuables	1,571	4	5
Currency notes	1,445	0	0
Transfer Receipts	270	0	0
Postage Stamps	89	2	2

"Property of the value of Rs. 1,75,160-7-11 was disposed of during the year, leaving a balance of Rs. 11,566-11 as undisposable, chiefly under the head of Hundies. In one instance a letter which was received from Bagdad without any address of any kind was found to contain twenty currency notes of the aggregate value of Rs. 505 and a hundi for Rs. 800. The contents were safely delivered to the person for whom they were intended—a Mahomedan merchant in Bombay. Year after year a large number of letters with blank faces appeal mutely to the Dead Letter Office to find for them a local habitation and a name. Not fewer than 300 such letters, on an average, reach the Bombay Dead Letter Office every month. Many book packets, chiefly received by foreign post, also reach the Dead Letter Office without addresses, but the absence of address in these cases is generally due not to neglect to write the address, but to neglect to fasten it properly on the packet. Further, by every P. and O. mail steamer are received a mass of newspapers without addresses, owing to the fact that the wrappers or covers have become detached in transit. These, as a rule, are the newspapers posted by private persons, as distinguished from agents and firms, with flimsy wrappers and insecure fastenings, from which they have parted company long before they reach the hands of the sorters between Suez and Bombay. Only lately a complaint of the loss of German newspapers led to the discovery that the same newspaper had for a succession of weeks regularly found its way into the Dead Letter Office owing to the inadequate way in which it was closed for posting in Austria. The same carelessness or obliviousness of what a transit in the mail bags for 5,500 miles by land and sea really means consigns hundreds of tokens of affection in the shape of Christmas and New-Year cards to a premature grave in the Bombay Dead Letter Office. Four years ago I introduced a system under which the Manager of the Dead Letter Office sends a regular form of enquiry to every person to whose address a detached wrapper or cover is received, asking for information as to what he expects, and in this way it has been found possible to mitigate, to some considerable extent, the results of this carelessness, specially in the case of newspapers. The public, as a rule, are tolerant of mistakes on the part of the Post Office, and disposed to give it ample credit for what it does; but if some of the lessons that are to be learnt in a Dead Letter Office could only be generally taken to heart, there would be much fewer complaints than now are made."

In Bengal the Post Master General reports as follows:—

"Cheques, currency notes, bills of exchange, transfer receipts, and other valuables to the amount of Rs. 51,428 were found in covers that had to be opened during the year in the Dead Letter Office, owing to incorrect or incomplete addresses, or no addresses at all being given by the senders; and all of the contents, except a few stamps and small coins to the total value of ten rupees, were satisfactorily disposed of by transmission to the addressees or by return to the senders. Among the articles that had to be opened in order to secure their delivery were bills of exchange for more than £2,200 sterling, cheques and hundies for more than Rs. 11,000, and currency notes for Rs. 2,680."

Dead-Letter Office Work.

	NUMBER.		PERCENTAGE.	
	1885-86.	1886-87.	1885-86.	1886-87.
Total number of articles received in dead letter offices	3,642,994	3,865,132		
DEDUCT—				
Articles issued by dead letter offices for delivery to the addressees or senders and received back again as undeliverable	182,779	203,208		
Articles transferred to other dead letter offices	935,287	1,011,309		
Net receipts to be disposed of by the dead letter offices	2,524,928	2,650,525	100	100
Articles disposed of by the dead letter offices, less the proportion of articles returned undeliverable.	390,782	409,180	15.48	15.44
Articles undisposable	1,462,070	1,532,528	57.90	57.82
	672,076	708,817	26.62	26.74

27. *Postage Stamps, &c.*—Appendices V and VI contain particulars relative to the sales of postage stamps, embossed envelopes and post-cards in each Circle; the results for the whole of India are given on the next page. These figures represent purchases made by Postmasters and other stamp-vendors for retail to the public. The sales of ordinary $\frac{1}{4}$ -anna post-cards show an increase of nearly 8 millions, $3\frac{3}{4}$ millions of which belong to the Bombay Circle and $1\frac{1}{4}$ million to the Bengal Circle, while the number of inland reply post-cards disposed of exhibits a fall of more than a million, the cause of which has already been explained.* The number of ordinary $\frac{1}{2}$ -anna envelopes sold was 55,520,019, being a rise of 1,627,559; if to this be added the sales of the new $\frac{1}{2}$ -anna square envelopes, the increase is more than 2 millions. A fall of about 20,000 has taken place in the number of ordinary 1-anna envelopes disposed of; but this fall is more than counterbalanced by the sale of 108,716 of the new square envelopes of the same value. Notwithstanding the competition of the new $4\frac{1}{2}$ -anna labels, of which 419,354 were sold, the sales of the envelope embossed with this duty were about 30,000 in excess of the previous year. Increases occur under the heads of $\frac{1}{2}$ -anna, 9-pie, 6-anna, 8-anna, and 1-rupee labels, while the sales have diminished under the heads of 1 anna, $1\frac{1}{4}$ anna, 2 annas, and 4 annas. The net result is an increase of nearly $3\frac{3}{4}$ lakhs of rupees in the gross value of the ordinary postage stamps sold of all denominations.

28. With effect from the 1st May a small-sized registration envelope, square envelopes of two kinds, embossed, respectively, with a $\frac{1}{2}$ -anna and a 1 anna stamp, and a $4\frac{1}{2}$ -anna adhesive stamp for foreign letters, were offered for sale to the public: and in November a large-sized registration envelope was also introduced. Besides the face value, a small charge is levied in the case of these envelopes to cover the cost of material and manufacture. It is as yet too early to draw conclusions as to the popularity of this new stationery: but the sales of the year shew that they have hitherto found most favour in Madras. From September the Post Office as a department undertook the sale of 1 anna revenue or receipt stamps and very nearly a million of these stamps were bought from Government during the year by Postmasters for retail to the public. The largest purchases made were in Bengal (285,095), in Madras (157,277), and in Bombay (119,624). From October Postmasters in Lower Burma were allowed also to sell general stamps, not exceeding Rs each in value, and the total value of these stamps purchased by Postmasters from the Government Treasuries amounted to Rs 3,208. The special rules relating to the custody, supply and sale of postage stamps were amalgamated in a general set of rules applicable to stamps of all kinds and to stamped papers actually in use.

29. Below is added a table denoting the proportions of revenue yielded in money and in stamps:—

Proportion of Revenue derived from Postage Stamps and from Cash.

	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Total Postage Revenue . . .	R 100	R 100	R 100	R 100	R 100	R 100	R 100	R 100	R 100	R 100	R 100	R 100	R 100
Cash	31'23	30'97	30'71	29'33	26'62	24'86	28'74	35'17	36'24	35'64	35'07	24'86	24'98
Proportion derived from Ordinary Stamps	52'08	52'37	52'29	53'87	57'30	58'76	55'91	49'25	47'76	48'46	49'12	59'24	59'48
Proportion derived from Service Stamps	16'69	16'66	17'00	16'80	16'08	16'38	15'35	15'58	16'00	15'90	15'81	15'90	15'54

Section IV.—District Post.

30. The District Post provides postal communication in parts of the interior of British India to which the organisation of the Imperial Post has not yet been extended. Its control is vested in the local Postal authorities, subject to the orders of the local Governments: and its funds consist partly of local cesses and partly of grants from Imperial or from Provincial revenues. On the next page a detailed statement will be found comparing the operations of the District Post during the last two years. As explained in previous reports, the assets and charges shown in this statement do not correspond with those exhibited in the Finance and Revenue Accounts. While the road mileage has diminished the numbers of offices, letter-boxes, and postmen have all increased; the total sum yielded by local cesses rose by $\text{Rs } 33,467$, while the grants from Imperial and Provincial revenue fell by $\text{Rs } 7,471$, and the total amount spent on the District Post was $\text{Rs } 10,23,980$, or an increase of $\text{Rs } 28,115$. More than 15 millions of articles were received for delivery or posted for despatch—a great advance on the results of the previous year—while the percentage of articles returned as undeliverable fell from 5 per cent. to 4·81 per cent. In Lower Burma the development of the District Post was held in abeyance owing to the greater need for postal extension in the upper portion of that Province. As respects Coorg the Post Master General reports as follows:—

“The whole of the arrangements in this district were entirely recast during the year under review, some useless lines being closed and others opened in their place, while at the same time several offices were transferred to more favourable sites. There is reason to think that the great increase in the correspondence carried by the District Post in that district is due to the changes that were then made. There has been an increase of over 30 per cent. both in the number of articles collected for despatch and in the number received for delivery.”

There is no part of India where the need for postal extension in the interior is more pressing than in the Presidency of Madras. On this subject the Post Master General writes in the following terms:—

“For the last 15 years the District Post in this Circle has not been regarded as merely the means of keeping open communication for official purpose over lines which the Imperial Post could not afford to maintain, but rather as the pioneer of the Imperial Post. It extended the operations of the Post Office in the interest of the public generally beyond the limits within which the Imperial Department was bound by its rules to work. Its operations were thus experimental; and, after correspondence had developed and any particular experiment had become remunerative, a transfer to the Imperial Department was effected. In course of time, however, the Taluqwar system was introduced, whereby District Post establishments were arranged in groups; and the group was transferred, when, as a whole, its income satisfied the conditions prescribed by rule; but latterly the proposals for the transfer of these groups were rejected on financial grounds. Hence the process of absorption was checked, and the Imperial Department and the District Post Department have been growing each independently of the other; and an actual cleavage has been formed between the two. Immediate measures will be taken to remedy this; the details of the District Post establishment are being carefully scrutinised, and proposals will be made for the transfer of all establishments that are remunerative. Funds will thus be set free, and the District Post will then again be able to extend its operations to the great advantage of the public and ultimately of the Imperial Department.”

District Post.

Postal Circles.	No. of District Post Offices and Receiving Offices.	Number of Village Postmen and Footmen.	Number of District Post Boxes.	Distance in miles of District Post Lines.	Local Coss.	Grant from Imperial or Provincial Revenue.	Expenditure.	Articles received from the Imperial and District Posts for delivery by the District Post.	Articles posted in the District Post for despatch to the Imperial or District Post.	Articles returned by the District to the Imperial Post undelivered.	Percentage of those returned on the total number received for delivery by the District Post.
Bengal	No. 164	No. 14	No. 244	Miles 7,203	₹ 1,92,680(a)	₹ ...	₹ 1,94,436(a)	No. 1,057,477	No. 930,875	No. 37,325	3'53
Madras	171	13	250	7,326	2,08,732(a)	1,15,358	2,05,718(a)	1,126,764	972,845	42,309	3'75
Bombay	68	843	631	3,073	...	1,15,858	1,15,233	1,866,175	622,411	84,870	4'55
North-Western Provinces	73	852	641	3,100	...	86,484	1,14,718	2,090,051	689,447	93,418	4'47
Punjab	38	461	436	90	...	85,812	86,284	1,153,883	371,830	54,188	4'70
Burma	27	462	395	94	...	...	86,912	1,138,721	373,554	54,186	4'76
Central Provinces	265	435	75	6,529	1,49,441	...	1,49,197	1,091,586	984,743	33,495	3'07
Ordh	268	449	112	6,502	1,49,091	...	1,46,535	2,035,769	1,378,768	77,999	3'83
Rajputana	27	365	42	4,565	20,806	45,000	1,07,835(b)	89,387	80,815	3,902	4'37
Assam	24	366	286	4,412	16,174	45,000	1,09,644(b)	927,687	411,084	45,734	4'93
Behar	109	69	278	3,199	69,000	...	63,492	129,756	87,524	7,121	5'49
Eastern Bengal	119	83	70	2,949	77,000	10,824	66,543	212,221	157,810	13,999	6'00
Sind	55	73	61	3,163(c)	51,938	12,327	62,455	198,153	173,323	17,691	8'93
	73	77	102	3,318(c)	56,408	...	68,378	297,301	233,383	30,280	10'18
	51	240	103	1,414	36,000	...	33,765	147,864	126,841	7,059	4'77
	49	239	103	1,424	36,000	...	35,220	795,139	278,391	20,653	3'73
	7	11	2	139	814	3,820	4,061	21,819	18,361	1,147	5'26
	7	10	4	162	880	3,550	4,329	60,540	28,152	2,532	4'18
	52	42	18	1,162(c)	22,903	8,352	28,981	163,347	116,342	13,777	8'43
	58	51	22	1,233(c)	35,833	...	31,596	203,484	155,048	15,444	7'59
	91	...	52	3,443	92,357	...	90,388	461,863	550,672	59,854	12'96
	91	...	52	3,264	92,035	...	94,899	570,102	394,692	51,516	9'04
	29	1	12	1,527	51,468	...	56,150(d)	277,964	273,303	12,593	4'53
	25	1	17	1,497	48,521	...	56,080(e)	276,042	275,772	11,142	4'04
	...	...	...	184	...	3,588(f)	3,588	...	...	...	...
	...	...	...	176	...	3,408(h)	3,408	...	...	...	...
Total	956	2,554	1,970	35,691	6,87,207	2,73,426	9,95,865	6,650,274	4,337,040	333,022	5'00
	995	2,603	1,977	35,457	7,20,674	2,65,955	10,23,980	9,733,821	5,348,946	468,212	4'81

(a) Includes contributions from Tributary Mebals, Chota Nagpur, Orissa, and Khond in 1886-87.

(b) Includes the amount of annual subsidy for the Dera Ismail Khan and Chichawani hill cart line.

(c) These are dry season distances; during the rains these lines are increased in length.

(d) Includes contributions from Frontier Police Fund, R4,320 in 1885-86, and R3,936 in 1886-87.

(e) Includes lines paid from the revenues of Feudatory States, of 589 miles in length in 1885-86, and 642 miles in length in 1886-87.

(f) Grant made available from Bombay District Post Funds.

Section V.—Money Orders.

31. During the year the Revenue Money-order system, to which allusion has been made in the last two annual reports, was extended to the whole of the North-Western Provinces and Oudh, with the exception of the Kumaon Division. Meetings of Revenue officers were held in 25 districts, with the object of attracting interest in the scheme and anticipating future practical difficulties: cards were distributed showing the correct amount of revenue payable by each individual, and a great deal of pains taken to ensure success. This trouble was rewarded by the issue of 57,888 revenue money orders, aggregating in value ₹10,87,093, and yielding ₹15,284 as commission. Each order averaged in value ₹18-12-5. It is satisfactory to add that one case of misappropriation only occurred connected with this business, a sum of ₹63 having been devoted to his own use by a Branch Postmaster. In Bengal, too, great progress was made in the same direction. Below is given an interesting account by the Post Master General regarding the origin of the system and its recent extension to the whole of the Lower Provinces of Bengal:—

"Before the introduction of a special system for the remittance of land revenue by money order a certain number of small zemindars used occasionally to avail themselves of the money-order system and send their instalments of revenue to the Collector by money order. These remittances were not, however, legal tenders of revenue any more than remittances of rent by money order are legal tenders of rent, and it was always in the power and discretion of the Collector to refuse such remittances. As a matter of fact, they were frequently refused on the ground that the particulars required by the Land Revenue Department were not given by the remitters, or that the form in which they were given was inconvenient. For this reason, and possibly also because the exemption of small zemindars from personal attendance at the Collectorate was distasteful to and discouraged by the Collectorate Amlahs, the practice of remitting land revenue by the ordinary money order was very rarely resorted to. Representations were, however, from time to time made to both Government and the Postal Department that a recognized and authorized system for the remittance by money order of land revenue and the cesses ordinarily paid at the same time as land revenue would be warmly welcomed by the smaller revenue-payers who have no agents at the sudder station, and to whom the obligation of personal attendance at the Collectorate in order to pay each revenue kist was a grievous and repeated burden. The Lieutenant-Governor, therefore, sanctioned, as an experiment from the 1st October last, a system under which zemindars, whose annual revenue did not exceed 50 rupees, might remit their land revenue, road cess, and public works cess to the Collector by a special form of money order, in which provision was made for the entry in a special coupon or chalan of all particulars required by the different receiving offices. The system was so devised as to give the Land Revenue Department an opportunity of examining each money order and chalan before accepting the remittance, and any money order that is refused is at once returned to the remitter by the Post Office. The receipts for accepted remittances are returned to the remitters under a special system of registration, so that each zemindar who pays his revenue by money order receives, in the first instance, a receipt from the Post Office of issue and afterwards a formal receipt with the full particulars signed by the responsible Collectorate officers. The system was introduced as an experiment in only the ten districts of the Burdwan and Dacca Divisions, and the following statement shows the extent to which it was availed of in those districts during the six months in which it was in force in the year under report:—

NAME OF DISTRICT.	Number of Revenue money orders issued.	Value of Revenue Money-orders issued.	Commission realized.	REVENUE MONEY ORDERS RECEIVED DURING THE HALF YEAR.			REVENUE MONEY ORDERS PAID BY TREASURY VOUCHERS DURING THE HALF-YEAR.			FINALLY TREATED AS REFUSED AND RETURNED TO OFFICES OF ISSUE FOR REPAYMENT TO REMITTERS.		
				No.		Value.	No.		Value.	No.		Value.
				R.	a.	p.	R.	a.	p.	R.	a.	p.
Bankura . . .	867	2,446 2 10	117 4 0	1,069	3,083	10 9	1,040	3,014	15 7	29	68	11 3
Birbhum . . .	538	2,232 6 6	82 2 0	564	2,148	13 9	551	2,121	15 9	13	26	14 0
Burdwan . . .	1,032	5,558 12 7	156 2 0	874	4,881	13 1	737	4,249	5 2	44	183	7 1
Barisal . . .	126	720 7 1	19 2 0	115	663	4 0	115	663	4 0	...	...	...
Dacca . . .	2,026	10,383 3 4	295 8 0	2,089	10,778	8 3	2,002	10,267	5 2	87	511	3 1
Faridpur . . .	1,541	8,554 6 0	227 14 6	1,543	8,433	5 10	1,537	8,388	4 7	6	45	1 3
Hughli . . .	717	4,448 0 0	110 8 0	1,055	6,191	6 4	918	5,353	7 11	30	121	14 0
Howrah . . .	259	1,482 7 9	41 0 0	...	...	...	...	...	...	...	...	...
Midnapore . .	103	864 4 9	18 0 0	74	886	7 6	56	669	1 9	18	217	5 9
Maimensing . .	1,057	5,576 15 2	154 12 0	1,005	5,428	2 5	945	5,164	12 5	35	146	1 9
TOTAL . . .	8,310	42,322 2 9	1,222 4 0	18,388	42,495	7 11	7,001	39,892	8 4	262	1,321	4 1

* The District of Howrah is in the Revenue jurisdiction of the Collector of Hughli, so that remittances of revenue in Howrah are paid at Hughli.

† The excess of Revenue money orders received above the number issued is accounted for by remittances from Zamindars holding land in the district to which the system applied, but resident in other districts.

"It will be seen that the average value of each revenue money order was only slightly above Rs. 5, so that it would appear that the system was mainly, if not solely, availed of by those for whom it was designed, namely, very small revenue-payees who have ordinarily no occasion to visit the sudder station, and to whom the burden of a journey to and from the Collectorate to pay each instalment of revenue must have been almost greater than the payment itself. As the system worked with complete success in the districts in which it was experimentally introduced, His Honour the Lieutenant-Governor was pleased to authorize its extension to the whole of the Lower Provinces from the 1st May of the current year. The Local Government has also now under consideration the question whether special arrangements should be made to enable the public to use the money-order system more freely for the purpose of remitting income tax and other payments in favour of Government and district boards. Even without any special instructions having been issued on the subject, the money-order system has been largely made use of by the public for remitting income tax."

32. A further effort to render the postal money-order system still more useful to the poorer people of this country, was made in the North-Western Provinces and Oudh through the provision of a special form of order by which small sums due on account of rent can be remitted by tenants to land-owners. Headings are provided in this form for entries shewing the name of the village and estate and of the kist or particular period to which the payment relates. The object of entering this detailed information is to ensure that the payment for one kist shall be devoted to that particular kist and not applied, as is too often the case, to an arrear instalment of rent, the recovery of which has become barred by limitation. A means is thus provided under which, by resort to the Post office, tenants can rely on getting a valid receipt for sums paid as rent, which, in the event of litigation, must serve them in good stead. Both the revenue and rent money-order systems have a special value, the importance of which can hardly be overrated, as both tend to protect the people of the country from illegal exactions on the part of dishonest tax-collectors. In the one case the land-owner is saved from improper demands made by the subordinate revenue officials; in the other case, the tenant is protected from injustice arising out of illegal action taken by the landlord himself or by his employés. The rent money-order system was introduced only in March last, and during that month 1,213 rent money orders were issued, the gross value of which amounted to Rs. 12,358.

33. The plan of paying money orders at the doors of the payees, to which allusion was made in the last two annual reports, has continued to work satisfactorily, and to gain popularity especially with the Native public. This system now prevails at every Imperial Post Office, and is applicable to all orders paid within the ordinary beat of such offices. Experiments have also successfully been made towards the extension of this facility to small places in the interior of districts served by Village postmen. Throughout the Lower Provinces of Bengal and in Assam, every Village Postman is, subject to certain fixed limits, entrusted with the payment of money orders within British territory; but the extension of this convenience to villages situated in Native territory has as yet been held in abeyance. Not only does this measure adapt itself to native habits by avoiding the need for the personal attendance of women at the Post Office, but it tends also to lessen the accumulation of cash at Post Offices and accelerates both the payment of the order and the closure of the account. As the great majority of remittances to places in the interior of districts are for small sums not exceeding Rs. 10 in amount, the risk of loss to the Department by entrusting such payments to Village Postmen is not great. It is to Germany that India is indebted for this plan of paying money orders at the payee's residence: but the system is one which has not yet been adopted either in the United Kingdom or in most of the principal countries in the West.

34. One great difficulty with which the Post Office has to contend consists in the disposal of surplus balances which accumulate at Imperial Offices in certain Native States situated at a distance from Government treasuries. This difficulty is specially felt in Central India and in Southern Rajputana, where the

cash received is usually much in excess of the funds required to meet local demands. No safe means exist for sending this money to a Government treasury, while risks of loss attend both its retention in the local Post Office and its transmission with the mails to a place of security. During the year a convenient arrangement was concluded under which the Post Office hands the surplus cash accumulations of the Oodeypur Head Office and its subordinate Offices to the local Durbar, which takes it in payment of certain amounts yearly due to them by the Government of India. By this means the Post Office is able annually to pay away on the spot a sum of more than two lakhs of rupees, and, so far as the Meywar State is concerned, the trouble referred to has been overcome. Special arrangements have also been made in other cases; but the difficulty still continues a serious one, and now that money-order operations are so largely on the increase, the matter must receive closer attention.

35. An addition of 379 new money-order offices has been made, thus raising to 7,214 the total number of Imperial money-order offices which existed on the 31st March last.

36. On the margin is given a statement showing the yearly progress in this business since it was taken over by the Post Office in 1880. The result is very satisfactory, as the number of orders has increased by 15·81 per cent., their value by 13·88 per cent., and the commission by 14·95 per cent. Nearly 5 millions of these orders were issued during the year of an aggregate value exceeding 10½ crores of rupees, and the commission realised was about 13½ lakhs of rupees. Each money order averaged R22-2-7 in value; this average

INLAND MONEY ORDERS.	Total Number of Money Orders Issued.	Total Value of Money Orders Issued.	Commission realised.
	No.	R	R
During the last quarter of the year 1879-80, being the commencement of the business	232,639	72,48,208	84,901
During the year 1880-81	1,604,174	4,57,08,580	5,35,976
" " 1881-82	2,157,796	5,73,32,027	6,79,073
" " 1882-83	2,565,904	6,46,84,183	7,70,958
" " 1883-84	3,034,894	7,31,24,179	8,84,925
" " 1884-85	3,550,257	8,20,88,559	10,06,226
" " 1885-86	4,163,078	9,38,27,375	11,63,830
" " 1886-87	4,821,117	10,68,49,151	13,37,820
Percentage of Increase over the year 1885-86	15·81	13·88	14·95

YEAR.	Average Value of each Money Order.
	R a. p.
1879-80	32 0 1
1880-81	28 8 0
1881-82	26 8 0
1882-83	25 3 0
1883-84	24 1 6
1884-85	23 1 9
1885-86	22 8 7
1886-87	22 2 7

were for amounts of R10 and under: nearly 82 per cent. were for remittances not above R25, while the sums not exceeding R50 each were more than 91 per cent. of the entire transactions. From a set of statistics, taken specially for one month, it was found that 90·96 per cent. of the money orders for amounts not exceeding R25 were sent by Natives and 9·04 by Europeans: and that, as respects orders above R25, the Native proportion fell to 83·29 per cent. Of the total transactions during the month selected, the percentage of orders issued by Natives and Europeans were respectively 89·83 and 10·17.

37. In the following statement the distribution of money order work among the several Postal Circles will be found. Out of the entire business 31·26 per cent. was transacted in the Lower Provinces of Bengal, and 17·67

per cent. in the North-Western Provinces and Oudh :—

POSTAL CIRCLES.	ISSUES DURING 1886-87.		PAYMENTS DURING 1886-87.		Per-centage to the whole.
	Number of applications.	Value of applications.	Number of Money Orders.	Value of Money Orders.	
		<i>R</i> <i>a.</i>		<i>R</i> <i>a.</i>	
Bengal	1,149,541	2,07,48,618 6	1,224,604	2,28,79,664 8	20.45
North-Western Provinces	627,006	1,24,38,454 10	790,689	1,73,89,406 7	13.98
Bombay	495,431	1,20,88,623 1	568,633	1,35,75,132 9	12.03
Madras	598,278	1,17,12,037 7	618,787	1,25,76,531 8	11.38
Punjab	385,441	83,40,969 14	402,396	1,18,60,919 3	9.47
Behar	315,904	58,89,564 5	373,443	67,39,176 6	5.92
Eastern Bengal	220,383	57,17,606 0	215,538	47,13,369 2	4.89
Central Provinces	212,700	61,57,778 3	87,953	24,10,112 3	4.02
Burma	200,612	67,88,526 9	36,307	14,27,094 14	3.85
Oudh	119,937	24,34,455 9	282,491	54,37,071 6	3.69
Sind	142,943	51,75,601 0	43,471	17,13,465 12	3.23
Rajputana	97,781	26,73,359 15	82,490	32,56,834 12	2.78
Assam	156,525	38,00,980 3	52,861	15,92,028 2	2.53
Central India	98,635	28,82,576 2	26,068	9,19,815 9	1.78
Total for 1886-87	4,821,117	10,68,49,151 4	4,805,821	10,64,90,622 5	100
Total for 1885-86	4,163,078	9,38,27,375 4	4,140,201	9,36,25,793 7	...
Increase	658,039	1,30,21,776 0	665,620	1,28,64,828 14	...

NOTE.—The figures relating to the Madras Postal Circle include transactions with the Native State of Mysore; the figures relating to the Bombay Postal Circle include transactions with the Portuguese Settlements of Goa and Daman; the figures relating to the Punjab Postal Circle include transactions with the Native States of Patiala, Nabha, Jhind, Chamba, and Faridkot, and the figures relating to the Central India Postal Circle include transactions with the Native State of Gwalior.

Money Order transactions with States and Settlements in India.

State or Settlement.	ISSUES.		PAYMENTS.	
	Number.	Value.	Number.	Value.
		<i>R</i>		<i>R</i>
Gwalior	16,919	4,78,280	7,624	2,52,047
Patiala	6,428	1,76,879	7,068	2,50,482
Portuguese Settlements	4,230	1,56,053	1,373	46,645
Mysore	2,586	59,818	2,864	86,639
Jhind	878	46,686	1,896	61,154
Nabha	1,195	41,997	1,480	42,328
Chamba	129	3,679	35	1,794
Faridkot	131	2,817	23	477
TOTAL	32,496	9,66,209	23,263	7,41,566

NOTE.—These figures are included in the general statement of Inland Money Order.

July 1885, its money-order operations are already considerable. Compared with the previous year the transactions with Patiala have increased 20.40 per cent., those with the Portuguese Settlements, 18.77 per cent., and those with Mysore, 12.96 per cent.

39. Towards the close of the year the telegraphic Money Order Rules were simplified, and the rates charged to the public considerably reduced. It was found that the original charge of two rupees for the telegram of advice, coupled with an extra rate of 50 per cent. for postal commission, tended appreciably to restrict the growth of this business. So from January 1887 the Post Office relinquished altogether its commission on orders for sums not exceeding *R*10 in amount, the cost to the public on such transactions being limited to the telegraph charge of one rupee, and on orders above *R*10, only the usual rate of commission was taken, besides a telegraph charge of one rupee. By resort to a Code, the length of the telegraphic advice was considerably curtailed, and the privilege of adding a private message to this advice was withdrawn. Comparing the business done during the last quarter of the year under the new rates with the transactions

38. A table is given on the margin showing the business transacted with the Native States and the Portuguese Settlements in India. New exchanges were introduced with the Native States of Chamba and Faridkot from the 1st January 1887. Although the exchange with Gwalior began to work only in

of the previous nine months under the old rates, it is found that the monthly average of orders issued has increased in number from 1,267 to 2,379, and in amount from R84,208 to R2,16,603, while the postal commission has risen from R1,428 to R2,223 per month. In other words, the number of orders have almost doubled, their value has nearly trebled, and the commission realised has improved by 55·67 per cent. In the following statement the transactions for each Circle during the year are represented. Adding issues and payments together, Bengal heads the list as respects the gross value of business done; but the heaviest issues occurred in Burma, while the payments in Madras nearly equalled those of Bengal:—

Telegraphic Money-Order Transactions.

POSTAL CIRCLES.	ISSUES.			PAYMENTS.	
	Number of Applications.	Value of Applications.	Commission.	Number of Money Orders.	Value of Money Orders
		R	R	'	R
Bengal	2,494	2,02,118	2,745	3,366	3,17,028
Madras	2,865	1,97,467	2,810	5,389	3,10,722
Burma	5,972	3,85,490	5,473	1,412	1,09,730
North-Western Provinces	1,080	86,115	1,191	2,009	1,58,158
Bombay	893	73,670	1,008	1,649	1,28,856
Punjab	1,068	77,134	1,138	1,292	1,04,221
Sind	1,193	94,591	1,342	559	49,163
Assam	1,028	98,724	1,316	350	43,173
Behar	650	76,888	956	605	38,631
Eastern Bengal	379	42,366	548	630	57,699
Central Provinces	383	28,055	385	391	22,606
Oudh	196	18,476	243	421	31,574
Central India	218	17,894	238	144	13,096
Rajputana	121	8,696	123	189	12,895
Total of 1886-87	18,540	14,07,684	19,516	18,406	13,97,552
Total of 1885-86	12,490	8,34,371	13,931	12,495	8,28,772
Percentage of the Increase	48·44	68·71	40·09	47·31	68·63

NOTE.—These figures are included in the general statement of Inland Money Orders.

40. Eleven cases of fraud by false personation in connection with telegraphic money orders occurred during the year, of which seven related to the Bombay Circle. The following extract concerning these cases is taken from the report of the Post Master General of that Circle:—

“The experience of the year has again shown how readily the telegraphic money-order system can be used in this country for purposes of swindling. The common practice of travelling, especially to make pilgrimages, among the well-to-do classes, the readiness with which travellers confide particulars regarding their life and intentions to chance acquaintances, and the credulity with which new-comers at a place are accepted as being what they give themselves out, are favourable conditions for the commission of this kind of fraud, of which clever swindlers have not been slow to avail themselves. Three cases occurred in the Circle during the year, in which sums of money, amounting in all to R162, were paid to persons who had sent telegrams in false names asking for remittances, while there were four cases in which the friends of travellers, who had gone on pilgrimage to Upper India, sent sums of money, amounting in all to R875, from places in this Circle in reply to telegrams from false personators in other parts of India. Of the three cases in this Circle, one occurred at Ahmedabad and two on the Great Indian Peninsula line of Railway. In the first case a Banya of Hyderabad in Sind arrived at Ahmedabad under the assumed name of Sobharam Shamdas, a travelling cloth-merchant also belonging to Hyderabad, and was known under this name for some days before he sent a telegram to Sobharam's brother at Hyderabad, asking for R50. When the telegraphic money order was received, the false personator was identified as Sobharam without any hesitation by a resident Halwai of Ahmedabad, and was given payment of the amount. The real Sobharam was in Ahmedabad at the time, and the false personator was discovered almost

at once, and the case put in the hands of the police. The swindler was arrested before he had left the place, and at first maintained that he was the *simon pure*. He was sentenced to a year's rigorous imprisonment and a fine of ₹100 by the District Court of Ahmedabad. The two frauds at places on the Great Indian Peninsula Railway were believed to be the work of the same man. The first was committed at Manmad in June 1886. The false personator arrived there at the beginning of the month under the adopted name of Phadali. He obtained lodgings at the shop of a Halwai, known as Gangaram Hemraj, and succeeded in borrowing from the shopman a sum of ₹5. His story was that he had been robbed while travelling in the train, and that he was expecting a remittance from Jubbulpore. After some days he telegraphed to Girdhar Lal Halwai, who is the brother of the real Phadali at Jubbulpore, asking for a remittance of ₹20, and was actually allowed to leave Manmad before the telegraphic money order came, because he had asked it to be sent to the care of Gangaram Hemraj. A money order for ₹12 arrived on the 18th June addressed to Phadali, in the care of Gangaram Hemraj, but as the supposed payee had left Manmad, the Postmaster refused to pay it without a written authority from Phadali. The swindler was, therefore, referred to at an address at Wadi, which he had left with Gangaram Hemraj, and the result was a telegram to the Postmaster in the name of Phadali, authorizing him to pay the ₹12 to Gangaram Hemraj, on which the Postmaster acted. Gangaram Hemraj kept ₹7 in payment of what was due to them, and sent the balance by money order to Phadali at the address at Wadi. Subsequently the remitter Girdhar Lal heard from the real Phadali that the money had never been asked for, or received, and this led to the discovery of the fraud. The swindler could not be traced, but Gangaram Hemraj, who was well known at Manmad and had acted with perfect good faith throughout, at once paid back the amount of the money order. As, however, the Postmaster had failed to exercise proper care in making the payment on a telegram which was no authority, after the very strict instructions that had been issued as to the necessity of the utmost caution in paying telegraphic money orders at places on the railway, he was required to make good the amount. The same swindler, as was subsequently discovered, shortly after leaving Manmad, successfully carried out another fraud. At the Wadi railway station, he appears to have met, about the 18th June, two travellers who had alighted there on their way from Calcutta to Hyderabad. He ingratiated himself with these men, who were well-to-do Banyas, and at the beginning of July travelled back with them from Wadi as far as Dhond. While in their company he was able to find out all about them and learnt the name and address in Calcutta of the father of the younger of the travellers, whose name was Chunilal. As soon as they had left Dhond, the swindler on the 2nd July telegraphed to the father asking for ₹100, on the ground that the travellers had been forced to break their journey at Dhond for want of funds. The money was sent by a telegraphic money order on the 4th July, and in the meanwhile the swindler had been staying at Dhond in the travellers' rest-house or dharmasala under the assumed name of Chunilal. When enquiries were made he was identified as Chunilal by a Halwai of the place, and as he could give full accounts of the person from whom the money had come he was paid the ₹100. The travellers reached Calcutta on the 7th July, and the fraud was then discovered, but the swindler had made good his escape. It will be noticed that in all these cases the sweetmeat-seller or halwai played a prominent part, the reason being that he is the ready-made refreshment seller to whom Hindu travellers on alighting from a long journey have immediate recourse for food."

41. No new direct exchanges were established during the year with India, but an arrangement was concluded under which money orders can be sent from the Straits Settlements to France and Mauritius through the medium of the Post Office at Bombay. Money-order exchanges with places outside India are divided into two classes, *vis.*, those with European countries, Australasia and North Borneo, in which remittances are made in sterling, and those with certain places in the East, in which remittances are made in rupees. A list of exchanges under the sterling system is given below, together with a summary of the business done with each country. It exhibits a fall of 18·34 per cent. in the value of orders issued from India, and a rise of 40·17 per cent. in the amount of orders paid in this country. By far the most important of these exchanges is that with the United Kingdom, the transactions of which are more than four times larger than those which relate to all the other exchanges put together: and the decline in the number and value of orders issued by India for payment in the United Kingdom is doubtless due to the low rate of exchange, which

averaged 1s. 5d. as compared with 1s. 6½d. in the preceding year. The fall in the issues on New South Wales is attributed by the Presidency Post Master to "the exposure in the Indian newspapers of a Race Lottery organised in Sydney, which was shown to have been a swindle."

Foreign Money Order Transactions expressed in Sterling.

COUNTRIES OF EXCHANGE.	1885-86.				1886-87.			
	ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.		ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
United Kingdom .	42,295	175,524 1 1	4,756	16,632 7 8	36,742	143,955 1 10	6,463	25,621 15 4
New South Wales .	743	1,851 16 2	1,153	9,395 3 9	313	916 17 2	958	8,733 0 11
Germany . . .	1,898	7,314 10 5	321	2,307 3 2	1,577	4,989 3 7	278	2,086 8 10
France . . .	389	1,708 8 3	121	724 14 11	326	1,197 9 10	323	5,026 10 11
Victoria . . .	252	1,327 15 3	345	2,606 12 5	192	908 13 0	401	2,938 18 11
Queensland . .	18	73 0 7	178	1,513 8 0	23	122 0 1	319	2,724 18 11
Egypt . . .	87	364 13 4	282	1,413 18 2	150	524 11 3	179	1,603 19 10
South Australia .	37	160 6 10	268	2,219 12 2	29	150 5 0	242	1,920 11 3
Italy . . .	247	1,528 19 2	22	203 11 6	260	1,555 15 10	16	123 18 8
Tasmania . . .	37	233 5 0	28	155 17 5	71	481 10 2	98	779 1 6
West Australia .	4	24 5 0	48	450 14 0	8	24 15 6	115	1,073 0 0
Denmark . . .	46	334 14 0	17	97 0 9	73	591 13 6	13	87 7 8
Switzerland . .	326	565 7 4	16	124 15 1	279	606 18 4	14	60 15 8
North Borneo . .	...	...	16	147 3 3	1	1 0 0	52	471 10 7
Netherlands . .	16	46 7 2	...	...	...	...	...	...
TOTAL .	46,395	191,057 9 7	7,571	37,992 2 3	40,044	156,025 15 1	9,471	53,251 19 0
Percentage of Increase . .	...	...	...	...	...	...	25.10	40.17
or Decrease . . .	...	...	...	...	13.69	18.34	...	...
Average amount of each Money Order . . .	...	4 2 4	...	5 0 4	...	3 17 11	...	5 12 5

NOTE.—The figures relating to the United Kingdom include transactions with the following countries and places:—United States of America, Canada, Newfoundland, Bermudas, Falkland Island, British Colonies and Possessions in Africa and West Indies, Cyprus and North Borneo. The figures relating to North Borneo represent the transactions since the new exchange was opened with it on 1st October 1885.

The direct exchange with the Netherlands was abolished from January 1886, and the through exchange system extended to that country.

42. Turning now to the class of rupee money orders, the following table shows a decrease of 21.82 per cent. in the issues and an increase of 4.20 per cent. in the payments. If the exceptional transactions of the Field Post Office money-order operations in Egypt during 1885-86 be deducted, the percentages of increase in the value of payments would be raised to 19.80 per cent. With the exception of Mauritius all the exchanges exhibit improvement, and the remittances from China and Japan are progressing favourably. The commission charged on these orders averaged R1-1-1 per cent. An extract is added from a report by the Presidency Post Master of Bombay relative to the use made of the Post Office by natives of India in remitting money to their homes from places abroad:—

"It will probably be interesting to note that natives of India are either temporarily or permanently settled in almost every quarter of the globe; as remittances from them are constantly being received from Australia, the United Kingdom, the Cape Colonies, Egypt, Mauritius, China, Sandakan, and the Straits Settlements, and as an instance affording some idea of the success attending their enterprise, it may be mentioned that two of them, Punjabi Mussalmen, recently returned from Australia, where they had been practising as

eye and pile doctors. The former drew from the Bombay Post Office a sum of about R6,000, and the latter had also obtained money orders for almost the same amount payable from a station in the Punjab."

Foreign Money-Order Transactions expressed in Indian Currency.

COUNTRIES OF EXCHANGE.	1885-86.				1886-87.			
	ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.		ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		R a. p.		R a. p.		R a. p.		R a. p.
Ceylon	1,086	47,135 8 0	8,676	4,08,434 3 0	967	41,760 8 0	10,107	4,91,853 6 0
Straits Settlements	118	5,002 14 0	1,066	1,35,734 11 0	191	7,588 7 0	2,673	1,60,319 0 0
Mauritius	647	93,055 3 0	611	31,450 9 0	445	63,056 6 0	652	34,278 7 0
China and Japan	56	4,731 13 0	450	39,720 7 0	69	5,422 7 0	572	50,855 14 0
Field Post Office, Egypt	33	795 11 0	2,734	92,177 12 0	...	.....	...	.....
TOTAL	1,940	150,721 1 0	14,437	7,07,517 10 0	1,672	1,17,827 12 0	14,004	7,37,206 11 0
Percentage of Increase . . . . .	...	.....	...	...	...	.....	...	4'20
or Decrease . . . . .	...	.....	...	.....	13'81	21'82	3'00	.....
Average amount of each Money Order . . . . .	...	77 11 0	...	49 0 0	...	79 8 0	...	52 10 0

43. From the following statement it will be seen that at the close of the year the number of forfeited orders stood at 2,593, representing a gross value of R60,188. But the sum which actually lapsed to the State was R5,563 as compared with R8,133 in 1885-86:—

Money Orders forfeited.

Balance out- standing in the Forfeited Re- gister on the 31st March 1886.		Forfeited during the year.		TOTAL.		FORFEITED ORDERS REPAYED, RENEWED AND LAPSED TO THE STATE DURING THE YEAR 1886-87.								Balance out- standing in the Forfeited Re- gister on the 31st March 1887.		
						Repaid.		Renewed.			Lapsed to the State.		Total.			
No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	Penal- ties.	No.	Value.	No.	Value.	No.	Value.
	R a.		R a.		R a.		R a.		R a.	R a.		R a.		R a.		R a.
914	14,211 9	5,720	1,58,624 8	6,634	1,72,838 1	2,686	77,510 11	901	29,571 8	1 12	474	5,563 8	4,041	1,12,647-0	2,593	60,188-8

44. An abstract is appended representing the entire issues and payments, both inland and foreign, under each of the three principal heads into which these transactions are separated. Foreign transactions in sterling money have been entered in Indian currency at the rates of exchange which prevailed when the transactions took place:—

Aggregate Money-Order Transactions, both Inland and Foreign.

MONEY ORDERS, BOTH INLAND AND FOREIGN, FOR THE YEAR 1886-87.	ISSUES.			PAYMENTS.	
	Number of Applications.	Value of Applica- tions.	Commission.	Number of Money Orders.	Value of Money Orders.
		R a.	R a.		R a.
Inland	4,821,117	10,68,49,151 4	13,37,819 11	4,805,821	10,64,90,622 5
Foreign transactions in sterling money at prevailing rates of ex- change	40,044	21,86,254 10	20,157 10	9,471	7,48,997 3
Foreign transactions in Indian currency	1,672	1,17,827 12	1,262 0	14,004	7,37,206 11
TOTAL	4,862,833	10,91,53,233 10	13,59,239 5	4,829,296	10,79,76,826 3
Total for the year 1885-86	4,221,413	9,64,73,307 13	11,89,656 11	4,162,209	9,48,33,161 0
Increase	651,420	1,26,79,925 13	1,69,582 10	667,087	1,31,43,665 3
Percentage of Increase	15'47	13'14	14'25	16'03	13'86

45. As stated in the last annual report, India Postal Notes have never com-

Sale of India Postal Notes.

	NUMBER OF INDIA POSTAL NOTES SOLD			Total Value of India Postal Notes sold.
	Of the value of annas 8.	Of the value of Re. 1.	Of the value of Rs. 2.	
	No.	No.	No.	
During the last quarter of the year 1882-83, being the commencement of the business	7,944	14,827	8,692	40,529 0
1883-84	30,910	62,605	27,807	1,47,577 8
1884-85	41,925	85,914	42,991	2,14,354 0
1885-86	41,544	83,433	33,559	1,88,102 8
1886-87 (seven months, from April to October 1886)	20,964	42,726	15,818	92,753 0

manded any real success, and, as the small extent of this business began to decline during 1885-86, the sale of these notes by the Post Office was discontinued from November 1886. The yearly sales since the notes were introduced in 1882 will be found on the margin. The Post Master

General, Madras, reports that "an opinion seems to prevail in the Madras General Post Office that since the sales of these postal notes were discontinued, there have been fewer losses."

46. From the 1st October 1884 the Indian Post Office undertook to sell British postal orders, realising the usual poundage fee charged by the British Post Office, besides commission, on behalf of this Department. An abstract of the sales effected during the two complete years that this business has been

Abstract of British Postal Order Sales in India.

Denominations of British Postal Orders.	Number sold during 1885-86.	Number sold during 1886-87.	Decrease.
From 1s. to 1s. 6d.	888	749	139
From 2s. to 10s. 6d.	5,529	5,455	74
From 15s. to 20s.	9,493	7,856	1,637
TOTAL	15,910	14,060	1,850

conducted, is given on the margin. There has been a fall of 1,850 in the total number of these orders sold, a diminution in their gross value from £11,309 to £9,601, and a decrease in the total Indian commission from R838 to

R453. Doubtless the high rate of exchange which prevailed during the year under report operated towards causing this decline; but, notwithstanding special efforts to encourage the sale of these notes, it is now clear that this form of remittance has not yet gained popularity; and, if better results are not soon obtained, the question of discontinuing the business will have to be considered. Of the fourteen denominations of these postal orders, the most popular are the 20-s. orders, 7,408 of which are sold; next in demand come the 10-s., the 5-s., and the 1-s. orders, the numbers sold of which were respectively 2,217, 1,260, and 581. As in the previous year the largest sales occurred in the Punjab, where 3,371 orders were disposed of, their gross value being £2,535; next in order comes Bombay with 2,000 orders worth £1,331, and then Madras with 1,992 orders, aggregating £1,317 in amount.

Section VI—Savings Bank.

47. As explained in the last Annual Report, all the District Savings Banks worked by the agency of the Treasury Department were closed with effect from the 1st April 1886, their business being transferred to the Post Office Savings Banks. From the 1st June 1886 the Department also undertook the duties previously discharged by the Savings Banks at District Treasuries managed by the Banks of Madras and Bombay. But the local Savings Banks at Calcutta, Madras, and Bombay still remain under the control of the Presidency Banks at those three places. An enormous amount of additional work and responsibility has thus been undertaken at little cost to the State, except as regards the

central office of accounts, the extra expense consisting for the most part in the appointment of a few new clerks in special cases. But the amalgamation of District with Post Office Savings Banks has not generally been accompanied by any increase to the pay of the Postmasters on whom the ultimate responsibility devolves.

48. On the next page is given a statement marked A, which compares the transactions of 1886-87 with those of the previous year. Four Head Banks were closed and 219 additional Sub-Banks opened, the total number of both classes having thus been raised from 5,833 to 6,048. The year opened with a balance of 155,009 accounts, which was increased by the addition of 128,867 new accounts, and diminished by the closure of 64,866 old accounts, the net balance at the end of the year being raised to 219,010. Under the head of Deposits there is an aggregate sum of 444½ lacs compared with 243 lacs during the preceding year, the interest rose from 6½ lacs to 14½ lacs, while the withdrawals amounted to 258½ against 158½ lacs: and the balance at credit of the depositors stood at 425½ lacs, which represents an increase of 88·59 per cent. This increase of nearly two crores of rupees in the deposit balance is mainly due of course to transfers of District Savings Bank accounts to the Post Office, as 31,699 accounts were thus transferred, representing a gross sum of ₹1,24,13,792: and the rest of the increase or ₹75,59,662 may be reckoned as actual expansion in Post Office Savings Bank business. Bombay shows both the greatest number of accounts open (48,778) and the largest deposit balance (138½ lacs), while the average balance at the credit of each depositor is highest in Sind (₹310·91) and lowest in Bengal (₹132·66).

A.
Statement showing Post Office Savings Bank Transactions during 1886-87, compared with 1885-86.

Circles.	Number of Head Banks.	Number of Sub Banks.	NUMBER OF ACCOUNTS.					Opening Balance.	Deposits.	Interest.	Total.	Withdrawals.	Balance.	Average of depositors per Bank.	Average balance in each Bank.	Average balance at credit of each deposit- or.
			Opening Balance.	Opened during the year.	Closed during the year.	Balance.										
Bombay	30	803	27,756	30,672	9,650	48,778	R a. p. 45,61,488 11 10	R a. p. 1,47,25,985 12 0	R a. p. 4,75,438 6 1	R a. p. 1,97,62,912 13 11	R a. p. 59,41,878 5 11	R a. p. 1,38,21,034 8 0	R a. p. 16,95,93	R a. p. 46,07,015	R a. p. 283,35	
Bengal	43	1,053	33,981	23,932	9,662	48,251	R a. p. 42,19,426 2 10	R a. p. 61,16,750 1 6	R a. p. 2,07,259 11 7	R a. p. 1,05,43,435 15 11	R a. p. 41,42,560 5 9	R a. p. 64,00,875 10 2	R a. p. 11,22,12	R a. p. 1,48,57,57	R a. p. 1,32,66	
Madras	33	825	20,609	19,365	7,043	32,931	R a. p. 19,23,012 4 0	R a. p. 53,56,073 14 0	R a. p. 1,49,406 15 7	R a. p. 74,28,493 1 7	R a. p. 28,95,105 14 6	R a. p. 45,33,387 3 1	R a. p. 9,97,91	R a. p. 1,37,37,537	R a. p. 1,37,67	
North-Western Provinces	46	830	24,166	12,776	13,087	23,855	R a. p. 20,30,468 8 5	R a. p. 38,29,931 6 0	R a. p. 1,29,775 9 8	R a. p. 68,90,175 8 1	R a. p. 30,22,270 10 8	R a. p. 38,67,904 13 5	R a. p. 518,59	R a. p. 84,084,88	R a. p. 16,214	
Punjab	42	512	10,417	10,659	6,862	14,214	R a. p. 25,76,785 10 11	R a. p. 38,81,086 5 3	R a. p. 1,25,782 10 0	R a. p. 65,83,654 10 2	R a. p. 28,10,467 5 10	R a. p. 37,73,187 4 4	R a. p. 338,43	R a. p. 89,837,8	R a. p. 265,45	
Sind	6	75	4,253	5,122	3,046	6,329	R a. p. 6,79,940 9 10	R a. p. 21,39,594 8 4	R a. p. 65,509 10 6	R a. p. 30,85,044 12 8	R a. p. 11,17,247 10 4	R a. p. 19,67,797 2 4	R a. p. 10,54,83	R a. p. 3,27,966,18	R a. p. 310,91	
Central Provinces	28	313	7,840	4,898	3,523	9,215	R a. p. 10,86,610 13 2	R a. p. 17,22,365 4 5	R a. p. 55,246 12 6	R a. p. 28,64,822 14 1	R a. p. 11,89,528 8 5	R a. p. 16,74,694 5 8	R a. p. 329,11	R a. p. 59,810,5	R a. p. 181,73	
Behar	20	427	6,764	5,622	3,239	9,157	R a. p. 11,79,511 12 6	R a. p. 16,84,594 11 8	R a. p. 52,947 2 0	R a. p. 29,17,053 10 2	R a. p. 12,95,301 3 4	R a. p. 16,21,752 6 10	R a. p. 457,85	R a. p. 81,087,6	R a. p. 177,1	
Ordh	14	230	4,208	2,617	1,597	5,228	R a. p. 8,03,043 12 11	R a. p. 9,32,120 15 6	R a. p. 34,372 13 9	R a. p. 17,69,537 10 2	R a. p. 7,99,040 3 0	R a. p. 10,60,497 7 2	R a. p. 373,43	R a. p. 75,749,81	R a. p. 202,84	
Eastern Bengal	10	198	4,616	3,133	1,331	6,418	R a. p. 7,61,817 13 9	R a. p. 9,32,507 10 2	R a. p. 34,321 10 10	R a. p. 17,48,647 2 9	R a. p. 6,99,008 2 5	R a. p. 10,49,639 0 4	R a. p. 64,18	R a. p. 10,49,639	R a. p. 163,54	
Burma	21	39	2,726	4,119	2,340	4,505	R a. p. 4,94,335 2 3	R a. p. 11,46,287 1 2	R a. p. 24,961 15 1	R a. p. 16,65,584 2 6	R a. p. 7,70,639 9 2	R a. p. 8,94,944 9 4	R a. p. 214,54	R a. p. 4,61,64	R a. p. 198,65	
Assam	12	200	3,812	3,155	1,532	5,435	R a. p. 6,19,440 10 7	R a. p. 7,87,383 10 3	R a. p. 28,553 3 4	R a. p. 14,35,377 8 2	R a. p. 5,60,795 1 11	R a. p. 8,74,582 6 3	R a. p. 452,92	R a. p. 72,881,86	R a. p. 160,92	
Rajputana	8	106	1,928	1,523	838	2,613	R a. p. 3,44,222 8 1	R a. p. 5,16,397 12 3	R a. p. 15,454 11 9	R a. p. 8,76,075 0 1	R a. p. 3,70,177 3 5	R a. p. 5,05,897 12 8	R a. p. 326,62	R a. p. 63,937,22	R a. p. 193,61	
Central India	11	113	1,933	1,264	1,116	2,081	R a. p. 3,65,786 4 5	R a. p. 4,49,420 6 9	R a. p. 15,612 9 2	R a. p. 8,30,819 4 4	R a. p. 3,57,668 14 2	R a. p. 4,73,150 6 2	R a. p. 189,18	R a. p. 43,015,67	R a. p. 227,36	
Total of 1886-87	324	5,724	155,009	128,867	64,866	219,010	R a. p. 2,25,45,890 13 6	R a. p. 4,44,40,499 7 3	R a. p. 14,14,643 13 10	R a. p. 6,84,01,024 2 7	R a. p. 2,58,81,689 2 10	R a. p. 4,25,19,344 15 9				
Total of 1885-86	328	5,505	122,599	80,848	48,438	155,009	R a. p. 1,34,41,910 13 2	R a. p. 2,42,98,386 13 11	R a. p. 6,84,260 6 9	R a. p. 3,84,24,558 1 10	R a. p. 1,58,78,667 4 4	R a. p. 2,25,45,890 13 6				
Increase in 1886-87	Decrease 4	219	32,410	48,019	16,428	64,001	R a. p. 91,03,980 0 4	R a. p. 2,01,42,112 9 4	R a. p. 7,30,383 7 1	R a. p. 2,99,76,476 0 9	R a. p. 1,00,03,081 14 6	R a. p. 1,99,73,454 2 3				
Percentage of In-crease	Decrease 1'22	3'98	26'43	59'39	33'91	41'28	R a. p. 67'72	R a. p. 82'89	R a. p. 106'74	R a. p. 78'01	R a. p. 62'99	R a. p. 88'59				

* Out of this balance, R1,52,497-10-6 bears no interest. (a) Excluding 14,736 dead accounts. (b) Excluding R19,430-0-7, being balance of dead accounts.

49. The next statement headed B, of which an abstract appears on the margin, contrasts the number and value of accounts held respectively by Natives and by Europeans and Eurasians. No appreciable change has occurred, the proportion held between these classes being much the same as last year both in the number and amount of their accounts.

B.
Statement showing the number of Depositors in each Postal Circle, classified as Natives and Europeans or Eurasians during 1886-87.

Circles.	NATIVE DEPOSITORS, INCLUSIVE OF ACCOUNTS OF LOCAL INSTITUTION.			EUROPEAN AND EURASIAN DEPOSITORS, INCLUSIVE OF ACCOUNTS OF LOCAL INSTITUTIONS.			TOTAL.		
	Number of Accounts.	Balance of Deposits.	Amount of Interest.	Number of Accounts.	Balance of Deposits.	Amount of Interest.	Number of Accounts.	Balance of Deposits.	Amount of Interest.
		R a. p.	R a. p.		R a. p.	R a. p.		R a. p.	R a. p.
Bombay	44,038	1,24,20,129 10 2	4,19,754 10 9	4,740	14,00,904 13 10	55,683 11 4	48,778	1,38,21,034 8 0	4,75,438 6 1
Bengal	45,004	58,44,994 11 6	1,87,678 15 1	3,157	5,55,880 14 8	19,580 12 6	48,251	64,00,875 10 2	2,07,259 11
Madras	27,185	34,15,585 4 8	1,11,799 11 6	5,746	11,17,801 14 5	37,807 4 1	32,931	45,33,387 3 1	1,49,406 15 7
North-Western Provinces.	20,657	30,42,782 9 5	1,00,357 9 4	3,198	8,25,122 4 0	29,418 0 4	23,855	38,67,904 13 5	1,29,775 9
Punjab	10,570	27,45,594 4 9	89,309 14 4	3,544	10,27,818 2 7	36,572 11 8	14,214	37,73,412 4 4	1,25,782 30
Sind	4,690	13,51,820 4 6	44,275 12 7	1,640	6,15,976 13 10	21,233 13 11	6,329	19,67,797 2 4	65,509 10
Central Provinces.	7,783	12,25,791 4 3	39,657 0 10	1,432	4,48,903 1 5	15,589 11 8	9,215	16,74,694 5 8	55,246 12
Behar	8,147	14,02,164 0 3	45,217 9 1	1,010	2,19,568 6 7	7,729 8 11	9,157	16,21,752 6 10	82,947 2 0
Oudh	4,943	8,19,697 2 11	26,892 2 4	885	2,40,859 4 3	7,480 11 5	5,828	10,60,557 7 2	24,372 13 6
Eastern Bengal.	6,282	9,98,217 3 11	32,312 11 10	156	51,421 12 5	2,068 15 0	6,418	10,49,639 0 4	34,321 10 10
Burma	2,787	4,04,213 6 1	10,819 9 9	1,758	4,90,731 3 3	14,142 5 4	4,505	8,94,944 9 4	24,961 15 1
Assam	5,056	7,30,081 4 11	25,221 10 10	379	94,551 1 4	3,331 8 6	5,435	8,74,582 6 3	28,553 3 4
Rajputana	1,940	3,48,750 0 1	10,308 11 9	673	1,57,147 12 7	5,146 0 0	2,613	5,05,897 12 8	15,454 11 9
Central India	1,616	3,50,058 14 5	11,478 8 6	465	1,22,081 7 9	4,189 8 7	2,081	4,72,150 6 2	15,632 9 2
TOTAL	190,227	3,51,49,769 14 10	11,54,979 4 6	28,783	73,69,575 0 11	2,88,864 9 4	219,010	4,25,19,344 15 9	14,14,843 13 10

50. Statement C. given below classifies the depositors according to their professions. By far the best customers of the Government Savings Banks are those belonging to the professional class with fixed incomes, which number 81,888 out of a total of 219,010. Next come the domestic class, of which there are 23,237, and then the professional class with variable incomes represented by a total of 17,385. Of all specific classes the worst represented is the agricultural, of whom there are only 2,427.

C

Statement showing the number of Depositors in each Postal Circle classified according to professions during 1886-87.

POSTAL CIRCLE.	Class I.—PROFESSIONAL.		Class II. Domestic.	Class III. Commercial.	Class IV. Agricultural.	Class V. Industrial.	Class VI. Indefinite.	TOTAL.
	A. Having fixed income.	B. Having variable income.						
Bengal	17,178	4,310	3,245	1,630	506	647	20,735	48,251
Madras	13,175	2,582	2,734	1,404	647	1,457	10,932	32,931
Bombay	17,346	3,030	3,224	3,179	420	1,062	20,517	48,778
North-Western Provinces	8,580	2,144	4,205	1,095	292	659	6,880	23,855
Punjab	5,397	1,099	2,914	385	62	234	4,123	14,214
Central Provinces	3,932	797	1,183	505	175	190	2,433	9,215
Oudh	1,821	488	1,179	108	52	166	1,414	5,228
Behar	3,966	858	620	226	158	103	3,226	9,157
Eastern Bengal	2,502	785	314	127	46	56	2,588	6,418
Rajputana	1,323	164	190	59	2	68	807	2,613
Central India	740	159	412	59	5	38	668	2,081
Burma	1,626	168	1,085	90	12	447	1,077	4,505
Assam	2,019	485	902	118	43	111	1,757	5,435
Sind	2,283	316	1,030	171	7	161	2,361	6,329
Total of 1886-87	81,888	17,385	23,237	9,156	2,427	5,399	79,518	219,010
Total of 1885-87	57,831	9,714	23,372	8,056	1,846	2,475	51,715	155,009
Increase in 1886-87	24,057	7,671	Decrease. 135	1,100	581	2,924	27,803	64,001
Percentage of Increase	41.59	78.96	Decrease .57	13.65	31.47	118.14	53.76	41.28

51. Prior to April 1886 any person, whether a Savings Bank depositor or not, could use the Post Office as an agency for the purchase and sale of Government securities. But from the beginning of the year under review this privilege was withdrawn from the public at large and restricted to *bonâ fide* depositors. From the same date a limit of ₹1,000 in the year or ₹3,000 in all was fixed to the gross value of Government securities which a depositor is allowed to tender at the Post Office for safe custody by the Comptroller General. Investments, aggregating a total sum of ₹4,40,600, were made through the Post Office during the year against ₹3,59,400 in 1885-86: and the balance of investments remaining with the Comptroller General at the close of the year under report rose from ₹2,82,300 to ₹3,78,800. Out of a total of 556 purchases and 28 sales of Government paper, or 584 transactions in all, no less than 525 related to sums not exceeding ₹1,000 in value: there were 41 transactions above ₹1,000 but not exceeding ₹2,000, and 18 for amounts between ₹2,000 and ₹7,100.

Section VII.—Insurance and Value-Payable system.

52. On the margin a table is given showing the yearly value of articles

YEAR.	VALUE INSURED.			Insurance fees.
	Letters.	Parcels.	TOTAL.	
1877-78, last quarter being the commencement of the system	₹ 6,66,320	₹ 18,60,191	₹ 25,26,511	₹ 13,230
1878-79	89,71,775	2,81,21,219	3,70,92,994	1,23,556
1879-80	1,63,35,058	5,34,34,161	6,97,69,219	1,97,790
1880-81	1,57,33,428	6,30,26,524	7,87,59,952	2,01,046
1881-82	1,79,69,808	5,85,53,413	7,65,23,221	1,90,980
1882-83	2,30,67,342	5,95,70,924	8,26,38,266	1,99,841
1883-84	2,21,16,868	6,04,08,142	8,25,25,010	2,06,839
1884-85	2,30,06,964	5,52,14,744	7,82,21,708	1,93,579
1885-86	2,21,78,613	4,75,99,870	6,97,78,483	1,69,945
1886-87	2,35,74,205	5,26,06,770	7,61,80,975	1,80,274
Percentage of increase as compared with 1885-86	6.29	10.52	9.18	6.08

NOTE.—The average value of insurance effected on each article was ₹3.5½ in the case of letters and ₹35.4½ in the case of parcels.

existence of this scheme. Taking the combined value of letters and parcels it will be

insured since the beginning of the insurance system. Under the head of Letters the figures are higher than those of any year since the measure was introduced, while the value of parcels, though exhibiting an increase of 10.25 per cent., is lower even than that of 1879-80, the second complete year of the

seen that the business grew yearly until 1882-83, when it declined, the year under report being the first year since that date in which the total again shows an increase. As explained in the last two Annual Reports, the stoppage of insurance to and from offices in the Persian Gulf and Turkish Arabia has materially diminished insurance business in this country, besides this the continually growing popularity of the money order and value-payable systems must compete appreciably with the transmission of valuables by post. As an explanation of the increase in the year under report the Postmaster General of Madras reports that "emigrants of the labouring class now go over to Burma in larger numbers from the Telugu country, and those whose homes are not situated in a Post Town find it more convenient to make small remittances of cash to their families by this means than by money orders, as the insured parcel is delivered at the house of the addressee, while village postmen as a rule are not authorized to pay money orders." Again, he adds, that "the practice which has been adopted by certain Gold Mining Companies of sending their gold to the Madras Agents by this means will probably account for the greater portion of this very large increase in value." Bombay shows the highest value, ₹2,08,45,590, in the total of articles insured, Madras comes next with an aggregate of ₹1,54,60,353, and then Bengal with a total of ₹1,33,36,446. A special set of statistics were got for one month from 24 selected offices, with the object of ascertaining the particular descriptions of articles which usually are sent under the insurance system, together with the relative value of each description: and the results obtained gave the following proportions of value to the total declared value of articles insured during the month at the offices chosen:—gold nearly 38 per cent., currency notes slightly in excess of 36 per cent., precious stones rather more than 14 per cent., silver about 9½ per cent.

53. Out of a total of 43 claims made in connection with insured articles, the liability of the department was accepted in 27 instances, and in 22 out of these 27 cases the loss occurred through fraud or neglect on the part of postal employes: in three instances the Post Office was broken into and the articles stolen by outside robbers: on one occasion strong suspicion attached itself

Losses under the Insurance system,	1885-86.	1886-87.
	R a. p.	R a. p.
Losses by accident or by departmental neglect or fraud	11,882 9 0	20,608 0 0
Losses by highway robbery in British Territory	70 0 0	...
Losses by highway robbery in Native States	500 0 0	...
	12,452 9 0	20,608 0 0
Value of property recovered	5,969 8 6	3,747 9 3
	6,483 0 6	16,860 6 9
Claims not preferred or not entertained	...	110 0 0
	6,483 0 6	16,750 6 9

against the proprietor of the house in which the Post Office was located, and one parcel was lost by a Railway Company, to which it had been entrusted for conveyance. A summary of the value of the losses under the usual heads is given on the margin. The sum paid as compensation amounted in all to ₹16,750 or 9.29 per cent. of the total amount realized as insurance fees, viz., ₹1,80,274.

54. When the value-payable system began in December 1877, its application was restricted at the outset to parcels posted at disbursing offices. In 1879 its operation was extended to registered book packets, and a year later the area of posting was greatly enlarged so as to include all money order offices. Registered letters were added to the business in October 1882: while a further extension occurred in 1885, under which the system was rendered applicable to unregistered book packets, both paid and unpaid. And in April

1886 privileged publications were allowed to travel as value-payable unregistered

Value-payable system year.	Number of articles sent under the value-payable system.	Value declared for realisation.	Commission.
		R	R
1877-78 (from the commencement of the system in December 1877,) 4 months	413	6,721	195
1878-79	7,408	1,32,109	3,948
1879-80	25,589	3,49,857	11,498
1880-81	49,389	5,76,574	13,413
1881-82	99,416	10,80,543	19,838
1882-83	174,301	16,86,098	32,568
1883-84	287,377	28,08,873	53,450
1884-85	378,930	34,35,045	65,571
1885-86	436,115	45,32,803	85,530
1886-87	596,296	58,78,016	1,17,247

packets. The usual statistics are given on the margin, which shew very marked growth, the increases being 36·73 per cent. in the number of articles sent, 29·68 per cent. or nearly 13½ lacs of rupees in the value declared, and 37·08 per cent. in the commission. Out of a gross total of 596,296 articles no less than 296,269 were post-

ed in Calcutta, and out of an aggregate of 58½ lacs of rupees recovered from the addressees of these articles more than 29½ lacs were paid to tradesmen in Calcutta. A description was given in the last Annual Report of efforts made to popularise the plan of transmitting railway receipt notes as value-payable articles. During the year under report a change was effected, under which the sender addresses the goods to himself, endorses the railway receipt to the individual for whom the consignment is intended, and then makes over the receipt to the Post Office for transmission to destination under the value-payable system. The object of this change was to free the Railway Company from the risk of incurring pecuniary responsibility by inadvertently delivering the goods in anticipation of the production of the receipt. Now that the packages are directed not to the real recipient but to the sender, this risk is reduced to a minimum and the sender can rely on his money being realised by the Post Office before the goods are parted with by the Railway Company. Marked success followed this alteration, the number of value-payable railway receipts having risen from 351 in October 18866 (the month prior to the introduction of the new method) to 1,048 in March 1887, and the amount specified for recovery from Rs. 124 to Rs. 27,594. As yet the conveyance by post of value-payable railway receipts is almost wholly confined to the East Indian Railway, and, though there is little present hope of any considerable development on other lines of railway, this business will probably prove eventually an important addition to postal duties and responsibilities.

55. A comparison between the posting of the different classes of value-pay-

	Number.	Value.	Commission.	Average value of each article.	Average commission on each article.
		R	R	R a. p.	Annas.
Value-payable parcels and railway receipts	285,588	31,13,099	58,209	10 14 5	4
Value-payable registered letters and registered packets	114,420	19,68,731	30,938	17 3 4	4
Value-payable unregistered packets	196,288	7,96,186	28,100	4 0 11	2
TOTAL	596,296	58,78,016	1,17,247	9 13 9	2

able articles is given on the margin. One noticeable feature in these figures is the low average value of each article sent as an unregistered packet: while registration is usually resorted to for the more expensive classes of books, cheap publica-

tions, and pamphlets are generally sent as unregistered articles. The Postmaster General of Bombay reports that "there were 635 book packets posted at Bijapur, mainly consisting, as I ascertained when I inspected the office in February last, of the issue in parts of a Marathi novel written by a Native official, and I quote the fact to show how the value-payable system may help an author to command an audience."

Section VIII.—Miscellaneous.

56. A statement representing the position of the Post Office Security Fund is given below. As explained in the last Annual Report, all disbursements under this head are debited against the old fund, the balance of which is thus gradually disappearing: during the year the charges against that fund amounted to ₹33,164, which reduced the balance at credit from ₹1,59,324, at the close of 1885-86, to ₹1,26,160 on the 31st March last. The closing balance of the new fund has risen from ₹1,06,304 to ₹1,58,565 :—

Old Fund.

RECEIPTS.	Returnable Portion.	CHARGES.	₹
Balance of 1885-86	₹ 43,564	Sums decreed against the fund	25,411
		Rateable refunds to subscribers	893
		Cost of establishment	1,020
		TOTAL Charges	27,324
		BALANCE at credit	16,240
		TOTAL returnable portion	43,564
	Non-returnable Portion.		
Balance of 1885-86	1,15,760	Sums decreed against the fund	4,490
		Cost of establishment	1,020
		Rewards to persons who gave information leading to important results in Post Office robbery cases	330
		TOTAL Charges	5,840
		BALANCE at credit	1,09,920
		TOTAL non-returnable portion	1,15,760
	Grand Total.		
Balance of 1885-86	1,59,324	TOTAL amount charged against the old fund	33,164
		BALANCE at credit	1,26,160
		GRAND TOTAL	1,59,324

New Fund.

RECEIPTS.	AMOUNT OF SUBSCRIPTION.			CHARGES.	Amount.
	First half-year.	Second half-year.	TOTAL.		
	₹	₹	₹		₹
Balance of 1885-86 . . . . .	...	...	1,06,304	Refund on account of excess realization	177
Interest on above at 4 per cent. from April 1886 to March 1887 . . . . .	...	...	4,252		
Imperial	19,965	17,682	...	Advance for stock notes	300
District	2,314	2,105	...		
TOTAL	22,279	19,787	42,066	TOTAL	477
Advance for stock notes . . . . .	...	...	6,420	Closing Balance	1,58,565
GRAND TOTAL . . . . .	...	...	1,59,042	GRAND TOTAL	1,59,042

57. *Complaints by the Public.*—The number of complaints made by the public, which came to the knowledge of the heads of postal circles, was 8,476 against 7,684 in the previous year. Bengal is principally responsible for this increase, to which the Postmaster General refers in the following terms :—

“Considerably more than half the increase of 881 in the total number of complaints is accounted for by the great increase in the business of the various miscellaneous departments of the Post Office. Slight and even unavoidable delay in the delivery of a valuable article or money order is generally sufficient to produce a complaint, and as the Money Order, Savings Bank, and Value-Payable systems expand an increase of complaints must be expected. An increase of complaints regarding ordinary articles is also much to be desired, for it is upon the probability of complaint in cases of failure that every postal administration mainly depends. In countries and cities commercially advanced it is impos-

sible for a delivery to be delayed or a single clearance of a letter-box to be neglected without sufficient complaints being received to enable the administration to localize the fault and detect the offender. Of the most advanced provinces of India, and even of Calcutta itself, it will, I fear, be a long time before this can be said. Instances were given in your last report which showed the extraordinary ignorance of postal matters prevalent among the village population, and illustrated the still not uncommon belief that the letter-box itself is but a portion of a supernatural agency. This belief is, no doubt, confined to the most ignorant classes of backward districts, but it is no exaggeration to say that the postal system of India is so strange to the general population and so far in advance of their expectations that delays and failures which would not be tolerated in England or Germany do not in India call forth a single complaint. The comparative backwardness of the country, the apathy of its people, the result of satisfaction, and the enervating effect of the climate on foreign residents, all combine to deprive the administration of the aid derived in other countries from the numerous complaints that follow every omission or neglect. In this circle, while about seventy-five millions of ordinary articles were posted and delivered during the past year, only 1,089 complaints were made regarding the loss, delay, or overcharge of such articles."

58. An analysis of those cases which relate to the loss of articles transmitted under a system of registration is appended: the number of these cases has risen from 336 to 396:—

	1886-87.			TOTAL.	
	Registered letters and ordinary parcels.	Insured letters and insured parcels.	Value-payable parcel and Value-payable registered articles.	1885-86.	1886-87.
I.—Cases in which inquiry shewed either that no loss occurred or that the loss had not occurred through the fault of postal officials	156	29	16	173	201
II.—Cases in which the postal establishment was proved to be in fault or in which there was strong ground for believing it to be so	72	22	20	81	114
III.—Cases in which no definite conclusion was arrived at	61	9	11	82	81
TOTAL	289	60	47	336	396

59. Commenting on a case in which a Branch Postmaster was criminally prosecuted and punished for abstracting a currency note of the value of ₹100 from a registered letter, the Postmaster General of Madras observes that "the Branch Postmaster in this case was apparently induced to commit the offence through having observed that the addressee of this registered letter had posted a post card in the Branch Office asking for a remittance." Another extract from the Annual Report of this Postmaster General is given below:—

"In another case an insured parcel was received from Burma for delivery in this Circle, the contents of which were declared to be rubies. This also was delivered in good condition and under a full acquittance; but a complaint was made because the addressee on opening the parcel found that it contained merely some pebbles of a red colour which were of no value. The weight of the parcel at the time of delivery corresponded with the weight observed in the office of posting; and thus this Department was able to repudiate all responsibility. An attempt had apparently been made by the sender to cheat the addressee. Cases of this kind are of somewhat frequent occurrence, and in every instance the Department is exposed to a fraudulent claim, as the sender is bound to demand compensation, otherwise he would be tacitly admitting that the declaration of contents contained false particulars. In one case, therefore, in which good evidence was obtained that a false declaration of contents had been furnished, it was considered expedient to prosecute the poster of the article under Section 417, I. P. C., and Section 43 of the Post Office Act. An insured letter was posted in the Madras Office which was declared to contain two Government Currency Notes of ₹100 each. It was delivered in perfect condition to the addressee from the Melapalayam Sub-office; but on opening it he found, instead of the two notes, a piece of thick brown paper. The weight of the letter at the time of delivery corresponded exactly with its weight when it was posted; and on the piece of

brown paper there was a distinct impression of the obliterator which had been used in the Madras Office for the purpose of defacing the postage labels on the cover. From this it was evident that this piece of brown paper had been in the cover when the letter was posted. The poster was the sender's son, and he was prosecuted and convicted under the sections abovenamed and sentenced to pay a fine of ₹250, or in default to undergo six months' rigorous imprisonment. A youth who abetted the offence was sentenced to pay a fine of ₹50 or to undergo two months' rigorous imprisonment in default. There is reason to hope that the result of this prosecution will have a salutary effect in checking attempted frauds of this nature."

60. *Offences punishable by Law.*—Appendix VIII, of which an abstract

	1885-86.	1886-87.
Number of legal convictions . . .	187	160
Number of cases punished departmentally.	67	85
TOTAL . . .	254	245

appears on the margin, is a statement showing the offences punishable by law committed by postal officials in each postal circle. It will be seen that the number of legal convictions has fallen by 27, and that the departmental punishments have risen by 18,

the net result being a diminution in the total of 9 cases. The most serious of these cases is the one known as the "Bara Bazar" case, which is thus described by the Postmaster General of Bengal:—

"Two registered bags made up by the Bara Bazar Town Sub-Office were abstracted while in transit through the General Post Office. The bags contained in all 122 ordinary registered letters and one insured letter, enclosing diamonds valued at ₹400. The sum just mentioned represented the loss to the Department, but the nominal value of the contents of the 122 ordinary registered letters was more than ₹70,000, the enclosures being chiefly hundis, cheques, whole currency notes, and half notes. Most of the stolen property was recovered, part being obtained from one of the two offenders, a cooly in the General Post Office, who was convicted and sentenced to five years' rigorous imprisonment, and a larger portion being found on the Calcutta maidan where the stolen bags appear to have been opened and searched. All the property recovered was returned to the owners, and, accepting the statement of the sender of each letter as to its contents, the actual loss to the public was reduced to ₹4,790. The second offender implicated in the case unfortunately threw himself from a boat while in the custody of the Police, and either escaped or was drowned. Had it not been for this accident, it might have been possible to recover even more of the stolen property."

Another grave instance of embezzlement covered by false accounts was committed by the Postmaster of Bushire, who, having been tried by the High Court in Bombay, was sentenced to six years' rigorous imprisonment.

61. In the Money Order Branch of this Department the instances of misappropriation numbered 97, and the total loss, after deducting recoveries, aggregated ₹5,898, of which ₹5,891 were charged to the Post Office Guarantee Fund, and the balance (₹7) written off as a loss to Government. Of these 97 cases, 34, representing a total sum of ₹1,329, were committed by postmen or village postmen who number 13,267; and 18 cases, involving the gross amount of ₹2,114, were due to dishonesty on the part of the extra departmental agents who number 2,841.

62. Connected with Savings Bank transactions, 14 cases of fraud were perpetrated by employés of this department, resulting in a loss of ₹2,646, the whole of which has been written off against the Post Office Guarantee Fund. In nine instances the offenders were punished by law, in one case the accused, though acquitted, was dismissed the department, and in four instances the suspected officials escaped justice by flight. On eleven occasions fraud against the Post Office Savings Banks was either committed or attempted by members of the public. In six of these occasions pass-books were presented, the possession of which had been dishonestly obtained, and in five of these six cases money was successfully withdrawn. Four instances occurred in which, by altering entries in pass-books, unsuccessful attempts were made to draw larger balances than

those actually at the credit of the accounts concerned: but in one of these cases the object of the depositor, in fraudulently enlarging the amount of her balance, appears to have been not to cheat the Post Office but to obtain a loan on the security of her pass-book. Prosecutions were instituted in nine cases, eight of which were successful.

63. *Highway Robberies.*—An abstract, comparing the highway robberies of

	1885-86.			1886-87.		
	NUMBER OF HIGHWAY ROBBERIES.			Number of Highway Robberies.		
	British Territory.	Foreign Territory.	TOTAL.	British Territory.	Foreign Territory.	TOTAL.
Bengal	3	...	3	1	...	1
Madras	1	1	2	1	...	1
Bombay	...	...	...	1	1	2
N.-W. Provinces	4	...	4	2	...	2
Oudh	...	...	...	1	...	1
Central Provinces	1	...	1	1	...	1
Central India	...	2	2	...	...	...
Assam	...	...	...	2	1	3
Burma	...	...	...	7	...	7
Rajputana	...	2	2	...	...	...
TOTAL	9	5	14	16	2	18

the mail during the year with those of the preceding year, will be found on the margin. The rise in the total from 14 to 18 is more than explained by the seven instances of dacoity which occurred in Burma owing to the unsettled state of that province.

64. A list is added, giving the localities in which these crimes were committed:—

	BRITISH TERRITORY.			FOREIGN TERRITORY.		
	Name of District.	Number of robberies.	Number of attempts.	Name of Native States.	Number of robberies.	Number of attempts.
BENGAL	Jalpaiguri	1	...	.	...	...
		1	...	.	...	...
MADRAS	Palamcottah	1	...	.	...	...
		1	...	.	...	...
BOMBAY	Gujrat	1	...	Chital	1	...
		1	...	.	1	...
NORTH-WESTERN PROVINCES	Aligarh	...	1	.	...	...
	Moradabad	1	...	.	...	...
	Saharanpur	1	...	.	...	...
		2	1	.	...	...
PUNJAB	Derajat	...	1	.	...	...
		...	1	.	...	...
ODUH	Partabgarh	1	...	.	...	...
		1	...	.	...	...
CENTRAL PROVINCES	Chhatisgarh	1	...	.	...	...
		1	...	.	...	...
CENTRAL INDIA	.	...	...	Bhopal	...	1
		...	...	.	...	1
ASSAM	Sibsagar	2	...	Manipur	1	...
		2	...	.	1	...
BURMA	Tharawaddy	1	...	.	...	...
	Mandalay	2	...	.	...	...
	Pyinmana	2	...	.	...	...
	Rangoon	2	...	.	...	...
		7	...	.	...	...
	TOTAL	16	2	.	2	1

65. Prosecutions were instituted in three out of these eighteen cases, and in two instances convictions were secured. No trace of the offenders could be found in the remaining cases. When considering the large proportion of these crimes which still remain unpunished, it should be borne in mind that on seven occasions the perpetrators were Burmese dacoits, and on two occasions the uncivilized tribes resident in the Naga Hills and in Manipur. One runner was shot dead while carrying the mail, notwithstanding the presence of an armed escort: this occurred during the Chital act of violence in the Bombay Circle. Besides this instance of loss of life, seven of these mail robberies were accompanied by the wounding or maltreatment of the postal runner. In one of the Burma cases the highway robbers, after pilfering the mail bags, proceeded to the outpost for which the runner was bound, and killed every one of the guard provided for the protection of that place. In another Burma case the road between Ningyan and Yemethen had been closed for some weeks when the accumulated mails were at last despatched under a strong escort consisting of a jemadar with 30 men. But this force, having been attacked by an overpowering number of dacoits, was compelled to retire leaving everything behind them. In the Manipur case a pretender to the throne of that country with his followers stopped the road between Silchar and Manipur, and the mails sent in both directions during six days were lost, though the contents of the bags were fortunately of small value. But a great deal of delay and inconvenience ensued, the mails having to travel for nearly a month by a very round-about route until order was restored.

66. Apart from highway robberies of the mail the history of the year is memorable for a series of acts of violence, sometimes accompanied by bloodshed, in which postal employes were generally the sufferers. At Pyindaye, in the Thongwa district, the Branch Postmaster was murdered and the property of the department destroyed by dacoits. Near Pyinmana, in Upper Burma, the escort which accompanied the mail was fired upon, two sepoy being killed and a policeman severely wounded, though the mails were untouched. In Baluchistan a village postman was stoned to death by certain Pathans, who were never apprehended: he managed to stagger towards the Post Office till he met a passer-by, to whom he entrusted his bag and badge for delivery to the Sub-Postmaster: and the dead body of this village postman was found on the spot where he parted with his bag and badge. A Branch Postmaster at Fazilpur, in the Dera-Ghazi-Khan district, had his throat cut with a razor, the Post Office being set fire to with the object of concealing evidence of the crime. On this occasion the murderer was a village postman, who received the sentence of death and was executed. At Tabayi, in the Toungoo district, the Branch Post Office was attacked and burnt by dacoits, and all communication with Toungoo cut off for several days. The small quantity of cash which the office contained had been placed for security in the Myook's Court: but that building also was sacked and burnt. The Demagiri Sub Post Office, in the Chittagong hill tracts, was broken into and robbed by Kookies. A runner in the Thana District, having been attacked on a lonely road, resisted and killed his assailant with a spiked staff. This runner was tried for manslaughter, but defended at the expense of the Department and acquitted, the Court being satisfied that he acted only in self-defence. Three departmental officials committed suicide, deficiencies being discovered in the cash balances of the offices entrusted to their charge. In April 1886 the Mandalay Post Office was destroyed by a fire which consumed a large portion of that town; and in August of that year the buildings occupied both by the Mandalay Head Office and by the shore Sub-office had to be abandoned on account of floods. Serious floods occurred also in

Behar and in Eastern Bengal, which necessitated the removal of several Post Offices, and in some instances in Eastern Bengal the use of boats for the purposes of a Post Office. Communication between Toungoo and Ningyan was stopped for eleven days owing to the insecurity of the road and the sinking of the launch in which the mail was conveyed; another launch sent to rescue the mail was fired upon by the rebels and had to abandon its flat which added to the detention of the post on this occasion.

67. Several instances also occurred in which mail communication was interrupted through the operation of floods on lines of Railway. On two separate occasions during July the North-Western Railway was breached by floods near Jagadri. Between Trichinopoly and Pondicherry the mail was detained for two days from the same cause. A bridge was carried away on the Eastern Bengal line and boats had to be provided for crossing the mail. Interruption occurred in the Madras line through excessive flooding, and the Oudh and Rohilkund line suffered in the same way.

68. Appendix IX contains the numerical strength of the establishment

Postal Officials.	1885-86.	1886-87.
Superintendents and Inspectors of Post Offices	346	352
Postmasters, Deputy and Sub-Postmasters, including Village Postmasters	4,677	4,901
Extraneous Agencies, such as School-masters, &c.	1,969	2,214
Clerks	5,086	5,342
Postmen and other servants	9,386	9,566
Road Establishment	12,271	12,098
Village Postmen	4,440	4,455
Signallers, clerks, and other servants employed in combined offices	654	642
TOTAL	38,829	39,570

entertained by this Department in the several postal circles, while the marginal abstract includes all grades below that of Deputy Postmaster General.

69. The charges incurred on account of printing work done by private presses rose from R48,197 to R53,797. Most of the circles show decreases of expenditure under this head, but large increases have taken place in the North-Western Provinces and Railway Mail Service which raise the net charge by R5,600.

Section IX.—Non-Postal Branches of the Department. Telegraphs.

70. During the year under review 57 combined Post and Telegraph Offices were opened and five closed, giving a net increase of 52 offices: 21 of these were situated at places where separate Telegraph Offices had previously existed. The total number of Telegraph Offices at the close of the year was 699, of which 440 were combined Offices or Telegraph Offices worked under the supervision of the local Postmaster. In seven places postal work is conducted in the Telegraph Office under the management of the Telegraph Master.

71. A table of traffic statistics is given below, in which the work done by each postal circle is exhibited. Compared with the figures of the previous year the total number of messages sent has increased by 34.56 per cent. and the revenue by 41.40 per cent., while the total realisations of the year exceed the charges by R3,73,368.

Traffic Statistics of combined Post and Telegraph Offices for the year 1886-87.

POSTAL CIRCLES.	Number of combined offices on 31st March 1887.	Total cost of Postal Establishments debitable to the Telegraph Department for working combined offices during the year.		NUMBER OF MESSAGES.			Revenue realized during the year on sent messages (Inland and Foreign).		REMARKS.
				Sent (Inland and Foreign).	Received.	Transit.			
		<i>R</i>	<i>a. p.</i>				<i>R</i>	<i>a. p.</i>	
Madras	75	28,598	14 7	103,406	104,189	29,118	1,12,748	8 6	<i>Note.</i> —All combined offices are authorized to accept messages for Ceylon. But no combined office is allowed to accept foreign messages for countries other than Ceylon unless specially authorized to do so. At the close of the year under report 147 combined offices had received this special permission: of these 147 offices 44 are situated in the Madras postal circle.
Bengal	71	16,048	5 6	49,385	50,200	26,666	54,427	3 9	
Punjab	70	21,638	5 8	60,988	66,452	24,519	67,444	6 3	
N.-W. Provinces	59	23,096	2 2	59,892	72,125	14,700	63,415	8 9	
Bombay	36	15,226	5 7	44,411	55,345	2,642	50,450	1 6	
Behar	30	10,668	0 8	23,520	31,013	35,072	27,424	9 0	
Assam	26	8,610	0 10	18,675	18,955	2,074	26,630	10 3	
Central Provinces	25	9,530	3 4	26,149	30,624	260	29,239	7 9	
Burma	15	6,474	9 10	14,859	14,512	80	34,144	9 9	
Central India	13	6,076	5 6	15,906	21,366	25,696	18,102	2 3	
Sind and Baluchistan	8	4,352	2 1	27,474	12,053	309	30,195	5 3	
Eastern Bengal	6	1,618	15 9	5,134	3,761	...	5,892	1 9	
Rajputana	3	1,369	8 0	5,570	6,716	115	4,878	14 3	
Oudh	3	766	2 2	2,188	2,638	...	2,468	8 0	
TOTAL	440	1,54,094	1 8	457,557	489,949	161,251	5,27,462	1 0	
Total for 1885-86	388	1,20,426	5 3	340,040	334,507	83,087	3,73,028	0 0	
Increase	52	33,667	12 5	117,517	155,442	78,164	1,54,434	1 0	
Percentage of Increase	13'40		27'96	34'56	46'47	94'07		41'40	

72. Besides working combined offices the Post Office also receives telegrams at Post Offices and transmits them to the nearest Telegraph Office. 31,578 messages were thus sent during the year from 1,721 Post Offices, the revenue yielded being ₹32,942.

73. During the year 141 postal employes qualified as signallers, and at the close of March 1887 66 were still under training. In the previous year 253 employes passed in signalling, so that on the 1st April last 394 qualified postal signallers were available for employment in combined offices.

74. A further step in the direction of alliance between the postal and telegraph departments was taken by the extension to the Indo-European line in the Persian Gulf of the Indian plan under which the two departments mutually perform without charge the work done for the other.

75. *Government Carrying Agency and Passenger Service.*—The Government carrying agency is an agency for the conveyance of passengers and goods in vehicles drawn by bullocks: it consists of one main line between Umballa and Simla with branches to the hill stations of Kasauli, Dagshai, Solon, and Subathu. The passenger service is an agency for the conveyance of passengers in vehicles drawn by ponies: it consists of one line only, *viz.*, that between Umballa and Simla. No change under either of these heads occurred during the year.

Section X.—Financial Results.

76. Appendix X gives a detailed comparison between the receipts and charges of the year under review and those of the preceding year so far as the regular accounts of the department are concerned: and the following abstract contains the general financial results exhibited by that statement. The heading of "Purely Postal Service" includes the revenue and charges belonging to correspondence of all kinds and to money orders: it includes likewise the charges of the Savings Bank branch of this department which yields no income at all. This heading presents an improvement of ₹4,61,364 in the receipts, together

with an addition of R2,84,613 to the charges, the net result being a gain of R1,76,751 :—

	1885-86.	1886-87.
PURELY POSTAL SERVICE.	<i>R</i>	<i>R</i>
Receipts, including sale of service postage Stamps . . .	1,07,26,955	1,11,88,319
" " excluding " " " " stamps . . .	90,07,187	94,39,167
Disbursements, including discount on sale of ordinary stamps	95,48,017	98,32,630
Net revenue, including sale of service postage stamps . . .	11,78,938	13,55,689
NON-POSTAL BRANCH.		
<i>Bullock Train.</i>		
Receipts	1,44,795	1,37,343
Disbursements	1,48,231	1,50,881
Deficit	3,436	13,538
<i>Passenger Service on Mail Cart Lines.</i>		
Receipts and disbursements	2,16,745	2,05,698
<i>Contract subsidies paid through the Post Office but employed also largely on general and military considerations.</i>		
Disbursements	5,45,154	5,38,143

These results may be summarised as follows :—

These results may be summarised as follows :—		1885-86.	1886-87.
		<i>R</i>	<i>R</i>
A net revenue in the Purely Postal Department of	. .	11,78,938	13,55,689
A net deficit in the Bullock Train Department of	. .	3,436	13,538

77.* Appendix XI is a comparative abstract of the receipts and charges entered in Appendix X and contains also certain other items of revenue and ex-

REVENUE, 1886-87.	R	CHARGES, 1886-87.	R
District post collections, including zemindary dāk receipts in Bengal . .	47,420	District post establishment, including zemindary dāks in Bengal .	11,99,695
		Stores from England	4,91,252
		Payments under postal arrangements with the Lords of the Treasury	6,80,000
		Exchange on charges in England .	4,40,470

venue Accounts of the Empire. The figures in this appendix show a total revenue of **₹1,15,78,780** or an increase of **₹4,47,917** on the revenue of the previous year, and a total expenditure of **₹1,35,38,769** or an increase of **₹5,12,733** over the expenditure of 1885-86. Thus the deficit at which the department is worked, under the figures given in the civil accounts, has risen from **₹18,95,173** to **₹19,59,989**. But, as explained in previous reports, though the district post charges are all debited against the Post Office, the great bulk of the receipts belonging to this branch of the service is credited not to this department but to another head in the accounts. Practically the charges of the district post cannot exceed its receipts. Omitting, therefore, both receipts and charges, over which no control is exercised by this office, the deficit referred to is reduced to **₹8,07,714**. There are other sums also for which the Post Office can fairly claim credit. Throughout the year, for instance, service articles in Upper Burma have been carried free of cost under frank owing to the disturbed state of that province, the absence of treasuries and stamp depôts and the practical impossibility of furnishing flying columns with the needful stock of service stamps. Had these articles been sent under the official correspondence rules,

the postal revenue would have benefited to the estimated extent of **₹47,495**. Moreover, the Post Office was forced to maintain an unremunerative establishment in Upper Burma costing **₹50,000**. Again, no credit is allowed to the department in the accounts of the Empire for the benefits bestowed on the country by the Savings Bank branch of its operations. If credit be claimed for the keeping of these accounts, at the rates allowed to Presidency Banks for the discharge of the same class of work, the revenue of the department would be

		<i>R</i>	<i>a.</i>	increased by ₹1,62,051
$\frac{1}{2}$ per cent. on a balance of ₹2,25,45,890	:	84,547	0	as denoted on the margin.
A charge of 8 annas on each of 1,55,009 active accounts	:	77,504	8	Furthermore, the
				conversion into a State
TOTAL		₹1,62,051	8	Railway of the Sind,

Punjab, and Delhi Guaranteed Railway, together with the application to the Bengal Central Railway Company of State Railway rates, has increased postal payments to State Railways by **₹54,000** with no corresponding benefit whatsoever in the shape of improved accommodation or in any other way. By claiming these credits the deficit of **₹8,07,714** would fall to **₹4,94,168** as contrasted with a deficit of **₹6,40,285** in the preceding year. But for the increase of **₹1,09,520** under the head of "Exchange charges in England," which this department is powerless to control, the result would have been still more favourable. When considering the profit and loss arising out of the operations of the Post Office, it is fair to bear in mind that, while the State Railway, the Telegraph and other departments of Government, make no difference between the rates charged to the Government and those levied from the public, the Post Office alone, on the ground of convenience, provides a special and extremely favourable scale of charge for the work it performs for the State: the Indian rate for official letters is one anna per ten tolas instead of one anna per tola, the rate taken from the public. In the United Kingdom no such privilege is accorded, but the charges levied for private and official correspondence are one and the same. If the practice followed by other departments in India be extended to the Post Office, and, as is done by Great Britain, the charges for official correspondence be reckoned at ordinary rates, the revenue derived from this source would, at a low computation, be doubled, and the postal department, instead of shewing a deficit in its accounts, would rank among the revenue yielding departments of the State. It remains to remark that the increase under the head of charges of **₹1,19,862** on English stores is accounted for by the supply of a large stock of new registration and square embossed envelopes, the introduction of which has already been adverted to; as this new class of stationery is disposed of by sale, the sum disbursed on their purchase will gradually be recovered from the public.

78. Other items of charge also exist which find no place either in the

Items not included under charges in the Finance and Revenue Accounts.

	1885-86.	1886-87.
Cost of stationery supplied by the Superintendent of Stationery	<i>R</i> 1,44,856	<i>R</i> 1,18,743
Railway free service estimated	2,54,529	1,75,892
Value of services rendered to the Post Office by the Government Press	45,119	52,353
Rent of Government Buildings	3,13,300	3,25,335
Gratuities	4,200	4,405
Leave allowances paid in Great Britain	10,720	2,550
Pension (being the average of five years capitalised at 10'165 years' purchase)	1,81,740	1,91,972
	9,54,464	8,72,310
<i>Deduct</i> :—Share of Marine Subsidies charged in the Finance Accounts, which should have been borne by Military, Political, and other Departments	2,47,539	2,18,893
	7,06,925	6,53,417

departmental or in the civil accounts. These items are entered on the margin: but the Right Hon'ble the Secretary of State for India has been pleased to rule that there is no reason for adding them to the expenditure of the Post Office.

Section XI.—General Review of Progress.

	Comparison of number of letters and newspapers (those of 1855-56 being represented by 100).	Comparison of revenue from private correspondence (that of 1855-56 being represented by 100).	Comparison of expenditure (that of 1855-56 being represented by 100).
1855-56, first complete year of new rates . . .	100	100	100
1867-68, thirteenth ditto . . .	207	237	161
1868-69, fourteenth ditto . . .	228	258	182
1869-70, fifteenth ditto . . .	253	246	190
1870-71, sixteenth ditto . . .	257	235	175
1871-72, seventeenth ditto . . .	269	272	173
1872-73, eighteenth ditto . . .	279	279	177
1873-74, nineteenth ditto . . .	328	284	184
1874-75, twentieth ditto . . .	348	305	189
1875-76, twenty-first ditto . . .	352	326	191
1876-77, twenty-second ditto . . .	368	345	196
1877-78, twenty-third ditto . . .	387	378	206
1878-79, twenty-fourth ditto . . .	394	390	222
1879-80, twenty-fifth ditto . . .	428	417	234
1880-81, twenty-sixth ditto . . .	476	452	252
1881-82, twenty-seventh ditto . . .	507	459	270
1882-83, twenty-eighth ditto . . .	550	478	290
1883-84, twenty-ninth ditto . . .	598	508	303
1884-85, thirtieth ditto . . .	646	526	308
1885-86, thirty-first ditto . . .	711	559	320
1886-87, thirty-second ditto . . .	758	586	330

79. A cheap scale of postage was first introduced in India during the year 1854. On the margin is given a table which indicates the yearly progress of the department as denoted by its correspondence, revenue, and expenditure.

Section XII.—Notices of Post Office Officials.

80. Rai Salig Ram Bahadur, Postmaster General of the North-Western Provinces, retired from the public service after a long and honourable connection with the postal department, extending over nearly 40 years. This distinguished officer is the first Native of India who has attained the high position of Postmaster General. Mr. J. DeCaster, Superintendent of the Postmaster General's Office in Madras, also retired on pension after a faithful service of more than 34 years, during which he enjoyed the confidence of many successive Postmasters General. My thanks are due to Mr. H. M. Kisch, C.S., Postmaster General of Bengal, for his labours as President of a Committee for the revision of the Post Office Manual: to Mr. H. Farrer, Postmaster General of Madras, for the energy and patience with which he set himself to improve postal communication in the Northern Circars against great obstacles: and to Pundit Salig Ram for the introduction of the new Rent Money Order system. Among the officers whose names have been brought to my notice for good work done of a special character are those of Mr. J. Owens, in connection with the new Tonga line between Giridih and Hazaribagh, Rai Ramputer Sing for the revisions in the Railway Mail Service, resulting in large savings of expenditure, and to Mr. E. A. Doran for the care, industry, and ability with which he discharged his duties as Secretary to the Manual Committee.

Appendix No. I.

Statement showing the Number of Post Offices and Letter Boxes opened and Village Postmen entertained during the year 1886-87 and the Total Number that stood at the end of the official years 1885-86 and 1886-87.

[illegible]

Appendix No. II.

Statement showing the Distances over which Mails were conveyed by Railway, Mail-Carts, Horses, Camels, Runners, Boats, and Steamers during the years 1885-86 and 1886-87.

NAMES OF PORTAL CIRCLES.	RAILWAY										MAIL (ARTS, HORSES, CAMELS, &c)		RUNNERS OR BOATS		STEAMER SERVICES, SEA AND RIVER.		TOTAL.
	UNDER LOCAL CONTROL.		UNDER INSPECTOR-GENERAL, RAILWAY MAIL SERVICE				TOTAL		1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
	Served by Mail Guards		Served by Railway Mail Service Sorting Sections														
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.											
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.											
Bengal	5*	*91	72	146	779	723	856	960	150	162	4,347	4,362	3,023(a)	3,658(a)	8,376	9,128	
Madras	...	*299	362	99	1,802	1,858	2,164	2,255	59	144	6,890	6,830	1,207	1,207	10,239	10,437	
Bombay	...	...	64	150	1,459	1,542	1,523	1,692	870	717	8,302	8,396	3,233(a)	3,233(a)	13,028	14,028
North-Western Provinces	36*	*78	73	106	1,456	1,440	1,505	1,624	676	661	1,322	1,348	...	...	3,568	3,633
Punjab	129*	*249	116	...	1,294	1,309	1,539	1,558	795	639	2,229	2,263	...	...	4,460	4,460
Burma	327	*327	...	...	...	...	327	327	...	...	430	344	...	2,650	3,897	3,385
Central Provinces	...	*195	14	14	876	727	890	936	364	421	2,952	2,625	...	...	3,906	3,982
Madh	...	...	22	75	546	579	568	654	165	113	773	782	...	...	1,506	1,549
Rajputana	38*	*64	...	79	633	633	671	776	266	278	1,781	1,830	...	...	2,718	2,824
Assam	137	*73	...	...	...	...	127	73	...	...	1,386	1,658	420	669	1,933	2,400
Behar	37*	*37	43	83	696	716	776	836	4	4	1,102	1,200	...	...	1,882	2,040
Eastern Bengal	...	...	10	...	280	280	10	86	...	...	1,464	1,460	100	266	1,574	1,839
Central India	...	*12	...	...	...	...	280	292	130	80	1,935	1,933	...	...	2,345	2,395
United	...	*19	...	...	506	621	566	640	748	630	743	698	...	...	2,057	1,968
TOTAL	699	1,444	776	753	10,387	10,554	11,862	12,710	4,227	3,933	35,281	35,729	11,117	11,463	62,487	64,955	

Appendix

and Number of Letters, Post-cards, Newspapers, Packets and Parcels received in the Post Offices under
ern Bengal, Central India, and Sind Postal

ut for	MADRAS.		BOMBAY.		N.-W. PROVINCES.		PUNJAB.		BURMA.		CENTRAL PROVINCES.	
	Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.	
1885-86.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
77,951	21,111,496	21,925,900	24,326,051	24,998,042	12,574,406	13,134,343	12,556,004	13,368,438	2,831,878	3,123,983	3,320,266	5,273,911
89,627	2,376,697	2,455,616	3,868,713	3,528,090	3,883,522	3,894,915	2,304,766	2,352,705	3,090,637	2,732,224	1,581,205	1,304,500
81,369	868,804	937,268	575,071	575,553	514,259	574,510	416,369	471,215	82,568	93,179	255,291	226,708
29,982	25,602	25,889	10,611	10,507	8,160	8,656	15,747	12,540	1,382	3,102	4,693	3,259
9,047	3,239	4,328	1,147	1,669	8,447	10,585	6,127	7,326	991	886	2,216	2,711
155,446	6,935	7,847	3,128	1,486	1,372,974	1,423,135	1,302,815	1,229,164	397,329	672,252	456,172	445,352
115,209	8,523,219	10,155,943	12,589,815	14,492,925	7,731,326	8,588,111	6,894,381	8,264,304	205,130	313,691	2,052,239	2,135,250
108,279	364,244	335,174	360,933	194,258	439,694	445,874	597,531	507,376	15,410	31,468	152,570	112,681
227,110	33,280,256	35,857,965	41,735,429	43,802,530	26,532,788	28,080,129	24,087,940	26,253,068	6,625,225	6,570,795	9,824,653	9,624,372
135,462	2,975,845	3,260,675	2,946,932	3,252,984	2,521,576	2,614,026	2,500,511	2,603,206	1,011,910	1,074,612	820,911	807,928
905,695	1,113,250	1,216,649	908,798	952,833	524,088	620,161	439,434	442,406	129,210	157,732	202,392	213,316
24,638	13,375	14,131	19,084	14,026	11,185	10,037	20,753	12,123	5,240	7,952	4,641	3,572
6,700	16,790	12,958	7,196	4,510	13,453	10,481	10,846	7,691	4,406	2,477	5,631	3,911
36,731	14,522	41,897	6,127	28,939	9,125	36,317	9,646	25,915	2,972	6,805	3,207	12,306
104,364	74,799	77,536	133,981	143,445	82,725	87,391	107,988	125,013	27,896	31,703	21,222	22,865
60,095	42,131	49,718	43,722	46,199	39,342	39,394	41,923	38,142	22,526	27,323	15,565	14,730
17,207	29,382	33,893	33,658	35,848	14,730	14,913	13,323	13,401	3,911	3,989	8,317	8,812
49,302	42,914	48,128	16,269	20,909	43,226	44,843	43,826	42,079	21,222	20,753	17,755	17,676
227,302	37,603,264	40,612,550	45,851,196	48,302,223	29,792,238	31,557,692	27,276,190	29,563,044	7,854,618	8,304,141	10,924,294	10,729,488
2,249,541	811,814	598,278	450,404	495,431	485,950	627,006	347,122	385,441	152,706	200,612	205,046	212,700
2,396,844	38,115,078	41,211,828	46,301,600	48,797,654	30,278,188	32,124,698	27,623,312	29,948,485	8,007,324	8,504,753	11,129,340	10,942,188
246,766	886,794	922,397	1,837,853	1,788,735	538,010	623,968	670,297	754,768	1,463,389	1,558,217	495,088	454,590
29,220,084	37,228,284	40,229,431	44,463,747	47,008,919	29,740,178	31,560,730	26,952,015	29,193,717	6,543,935	6,946,542	10,664,252	10,487,928
728,947	262,462	288,085	566,932	590,804	413,807	447,811	284,597	288,952	19,799	33,617	94,222	97,899

No. III.

*the Bengal, Madras, Bombay, North-Western Provinces, Punjab, Burma, Central Provinces, Oude
Circles during the years 1885-86 and 1886-87.*

Oude.		RAJPUTANA.		AGRA.		BENAR.		EASTERN BENGAL.		CENTRAL INDIA.		
Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		
1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
2,609,672	2,833,260	3,344,443	3,703,290	1,813,216	1,890,804	4,296,259	4,646,658	2,776,008	3,042,275	2,008,804	1,855,269	0.2
1,181,583	1,207,530	712,245	708,752	724,308	695,273	2,295,459	2,235,703	967,172	924,206	713,418	538,427	0.7
86,688	107,128	79,283	87,652	53,916	61,033	195,275	238,658	66,795	70,132	54,958	49,353	0.1
1,903	1,199	1,251	1,251	2,138	2,268	5,371	4,145	3,911	2,555	1,434	1,304	
1,199	3,129	1,330	1,955	2,816	4,276	6,205	10,194	939	1,460	1,095	864	
96,151	114,063	20,153	15,017	103,999	95,239	443,579	432,994	190,713	177,338	140,395	124,413	
1,352,377	1,547,053	906,921	1,224,575	713,288	846,956	1,795,096	2,161,921	1,923,680	2,325,128	657,808	649,205	1
85,514	81,543	18,928	26,697	42,210	30,973	143,784	125,117	148,946	117,530	37,725	21,743	
5,415,087	5,895,325	5,084,554	5,769,189	3,455,951	3,626,822	9,181,028	9,855,390	6,078,164	6,660,624	3,615,637	3,240,574	5.1
534,673	551,072	322,295	365,939	744,209	763,783	856,629	855,847	697,619	740,168	383,745	327,640	
104,964	115,861	69,741	98,420	120,737	142,011	182,448	200,150	104,859	116,565	39,837	36,995	
2,816	2,425	2,477	1,851	3,233	2,425	3,572	3,806	3,702	4,198	1,877	1,042	
4,015	2,477	2,633	1,147	4,745	3,546	5,866	3,624	3,363	3,050	2,659	1,460	
3,024	9,568	1,955	5,058	2,268	11,889	4,745	15,904	2,034	15,356	1,721	3,676	
21,848	20,961	21,170	21,822	11,471	13,166	22,161	23,673	12,671	11,915	10,168	10,220	
7,848	7,665	11,941	12,775	14,470	12,697	16,294	17,077	9,672	10,272	9,699	6,361	
5,762	4,510	17,233	20,388	3,911	4,615	4,458	5,319	3,102	2,764	5,006	4,302	
10,637	8,447	6,518	6,388	26,619	29,252	23,412	23,673	9,620	9,516	6,805	5,726	
6,110,674	6,628,311	5,540,517	6,302,977	4,387,614	4,610,211	10,300,613	11,004,463	6,924,806	7,574,428	4,077,154	3,628,007	
101,644	119,937	97,017	97,781	142,387	156,525	256,966	315,904	212,228	220,383	119,799	98,635	
6,212,318	6,728,248	5,637,534	6,400,758	4,530,001	4,766,736	10,557,579	11,320,367	7,137,034	7,794,811	4,196,953	3,736,642	
135,728	141,542	116,774	124,764	112,342	113,853	279,199	288,871	171,107	172,280	181,378	148,738	
6,076,590	6,595,706	5,520,760	6,265,994	4,417,659	4,652,883	10,278,380	11,021,496	6,965,927	7,622,531	4,015,575	3,587,904	
93,164	96,795	110,623	111,488	...	...	175,121	180,331	...	...	...	...
6,076,590	6,595,706	5,520,760	6,265,994	4,417,659	4,652,883	10,278,380	11,021,496	6,965,927	7,622,531	4,015,575	3,587,904	

Appendix

Statement showing the Number of Articles received at, and disposed of by, the Dead Letter Offices at Calcutta, the years 1885-86

		CALCUTTA.		MADRAS.		BOMBAY.		ALLAHABAD.		LAHORE.	
		Number.		Number.		Number.		Number.		Number.	
		1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
Received from Post Offices	Registered Articles	1,712	1,953	3,789	3,025	6,912	7,318	894	1,136	682	793
	Parcels	243	183	173	141	412	435	177	102	94	50
	Letters	617,903	644,445	236,109	254,087	497,817	511,084	372,105	398,541	242,186	242,782
	Newspapers	43,894	50,084	18,042	23,267	54,282	63,029	39,706	46,886	35,534	36,380
	Packets	21,124	26,282	4,349	7,565	7,509	8,938	925	1,146	6,101	8,938
TOTAL		684,876	728,947	262,462	288,085	566,932	590,804	413,807	447,811	284,597	288,952
Received from other Dead Letter Offices.	Registered Articles	192	1	...	...	502	398	245	23	108	29
	Parcels	13	...	...	...	30	5	56	1	37	...
	Letters	76,497	89,037	33,835	34,466	69,105	74,948	183,112	183,330	77,533	83,481
	Newspapers	23,582	31,562	3,705	4,459	26,545	30,319	11,506	10,251	10,504	15,571
	Packets	3,392	6,106	686	1,115	17,194	23,054	425	750	639	689
TOTAL		103,676	127,106	38,226	40,040	113,376	128,724	195,534	194,355	88,821	99,770
TOTAL NO. OF ARTICLES RECEIVED IN THE DEAD LETTER OFFICE		788,552	856,053	300,688	328,125	680,308	719,528	609,341	642,166	373,418	388,722
Deduct—Articles transferred to other Dead Letter Offices.	Registered Articles	230	185	175	158	530	607	201	115	101	57
	Parcels	43	5	14	7	51	16	71	2	24	7
	Letters	207,025	212,456	40,909	42,394	125,490	142,338	107,299	108,874	69,126	67,220
	Newspapers	6,846	11,569	11,054	15,003	44,074	55,762	22,042	24,577	10,699	10,716
	Packets	13,869	15,670	2,117	2,674	21,733	28,256	499	673	3,778	5,784
TOTAL		228,013	240,285	54,269	60,236	192,487	226,979	130,112	134,241	83,728	83,784
Balance remaining to be disposed of		560,539	615,768	246,419	267,889	487,821	492,549	479,229	507,925	289,690	304,938
By re-direction or re-transmission to their addressees.	Registered Articles	195	227	45	26	1,831	1,522	153	70	87	103
	Parcels	42	42	3	3	67	117	77	41	32	22
	Letters	31,230	41,720	22,607	21,290	90,861	97,652	102,744	114,536	43,845	40,340
	Newspapers	2,254	1,774	1,448	2,014	6,121	2,607	10,000	16,718	2,551	2,693
	Packets	1,896	2,582	727	780	883	1,520	277	328	1,393	2,025
TOTAL		35,617	46,345	25,030	24,113	108,763	103,508	113,251	131,693	47,818	45,183
By return to their senders.	Registered Articles	1,412	1,407	3,044	2,291	3,579	4,008	496	484	430	445
	Parcels	140	84	108	44	96	43	21	15	46	18
	Letters	331,098	340,995	142,615	156,744	160,684	186,478	240,862	236,322	147,087	153,036
	Newspapers	54,814	73,683	9,245	10,709	29,970	34,814	17,683	14,813	32,668	38,326
	Packets	8,689	13,228	1,353	2,130	2,033	2,162	290	403	1,659	1,818
TOTAL		396,173	429,397	156,365	171,918	205,368	227,505	259,358	252,037	181,920	193,643
Articles undisposible and deposited as dead.	Registered Articles	67	135	525	550	1,465	1,579	389	450	172	217
	Parcels	31	52	48	87	228	264	64	45	29	12
	Letters	125,047	138,311	63,613	68,125	171,887	159,564	104,312	122,139	59,661	65,667
	Newspapers	3,542	620	...	...	50	75	1,577	1,029	90	216
	Packets	62	908	838	3,096	54	54	278	452	...	...
TOTAL		128,749	140,026	65,024	71,858	173,690	161,536	106,620	124,195	59,952	66,112
GRAND TOTAL		560,539	615,768	246,419	267,889	487,821	492,549	479,229	507,925	289,690	304,938
Articles issued by Dead Letter Offices for delivery to the addressees or senders and returned as undeliverable.	Registered Articles	230	273	311	246	211	208	13	13	39	75
	Parcels	4	...	2	4	8	2	...	...	2	2
	Letters	46,070	47,450	21,681	27,791	26,851	29,705	25,044	27,181	14,172	15,522
	Newspapers	145	463	74	85	34	58	115	117	72	52
	Packets	83	351	73	56	3	13	1	2	18	17
TOTAL		46,532	48,577	22,141	28,182	27,107	29,986	25,173	27,313	14,303	16,068

Bombay, Allahabad, Lahore, Nagpore, Lucknow, Abu, Rangoon, Dinapore and Karachi during -87.

IS.	LUCKNOW.		ABU.		RANGOON.		DINAPORE.		KARACHEE.		TOTAL.			
nr.	Number.		Number.		Number.		Number.		Number.		Number.		Proportion.	
1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
806 13 18,679 7,564 123	294 20 85,376 6,021 1,453	320 17 88,399 6,058 1,711	240 21 105,343 4,720 300	143 12 105,400 5,349 474	115 15 19,400 197 12	140 32 32,760 611 74	848 27 164,123 9,069 1,054	762 5 178,112 7,291 3,161	480 50 95,615 4,077 1,466	709 17 90,633 4,842 1,752	16,705 1,269 2,522,522 222,437 44,367	17,105 1,016 2,635,212 257,391 60,164		
77,215	93,164	96,705	110,623	111,468	19,799	33,617	175,121	189,331	101,688	97,953	2,807,291	2,970,888	77.06	76.86
18 3 18,070 676 70	45 8 84,574 3,135 180	17 ... 88,179 2,488 310	44 9 36,632 595 104	7 3 43,524 794 166	... ... 1,795 10 ...	... ... 1,732 3 1	114 10 125,052 1,563 81	99 8 120,025 1,776 365	24 9 14,172 -85 160	10 1 14,011 257 1,236	1,434 175 729,042 82,159 22,893	602 21 761,203 98,556 33,862		
18,837	87,942	90,994	37,384	44,894	1,805	1,736	126,820	122,273	14,650	15,515	835,703	854,244	22.94	23.14
16,052	181,106	187,699	148,007	156,362	21,604	35,353	301,941	311,604	116,338	113,468	3,642,994	3,865,122	100	100
27 2 14,225 5,630 78	63 7 40,025 4,115 982	34 2 39,506 4,564 1,112	41 13 33,615 3,840 214	37 4 42,074 4,652 359	12 ... 1,125 47 ...	25 ... 8,218 276 49	110 8 50,622 7,041 880	33 1 54,150 5,855 2,582	62 36 60,412 2,789 921	6 1 57,642 3,373 1,267	1,565 270 770,414 117,985 45,047	1,284 47 809,097 142,377 58,504		
39,562	45,192	45,218	37,749	47,126	1,184	8,568	58,661	62,621	64,220	62,289	935,287	1,011,309	25.67	26.16
36,090	135,914	142,481	110,258	109,236	20,420	26,785	243,280	248,983	52,118	51,179	2,707,707	2,853,823	74.33	73.84
30 2 7,711 950 56	18 5 13,076 565 307	11 1 13,709 533 406	27 7 48,639 528 99	9 7 48,056 788 150	1 ... 2,064 13 ...	... ... 2,777 52 4	39 6 14,944 813 124	61 1 16,152 722 451	24 5 8,502 528 289	24 1 7,394 632 440	2,462 246 394,708 25,983 5,933	2,083 237 411,337 29,622 8,742		
8,798	13,971	14,660	49,300	49,010	2,078	2,833	15,926	17,387	9,348	8,491	429,332	452,021	15.86	15.84
569 3 58,257 1,617 59	111 7 89,843 4,474 306	138 5 94,381 3,383 436	144 8 51,986 934 65	69 2 50,328 703 75	85 2 16,791 147 12	78 12 22,363 256 22	579 9 153,002 2,721 71	570 1 155,101 2,372 420	314 6 26,498 712 118	500 4 24,655 835 1,241	10,750 456 1,425,509 151,964 14,620	10,550 231 1,478,660 181,541 21,954		
60,505	94,741	98,343	53,137	51,177	17,037	22,761	156,442	158,464	2,648	27,235	1,606,297	1,672,585	59.32	59.32
198 9 16,556 24 ...	147 9 27,006 2 38	154 9 29,182 66 67	72 2 7,714 7 26	35 2 8,956 ... 56	17 13 1,275	37 20 1,134	234 14 70,547 57 60	197 10 72,734 118 73	104 12 14,375 333 298	189 12 14,953 259 40	3,362 457 660,933 5,664 1,060	3,781 522 667,321 2,407 4,786		
16,787	27,202	29,478	7,821	9,049	1,305	1,191	70,912	73,132	15,122	15,453	672,076	708,817	24.82	24.84
86,090	135,914	142,481	110,258	109,236	20,420	26,785	243,280	248,983	52,118	51,179	2,707,707	2,853,823	100	100
71 3 8,517 2 ...	12 ... 4,234 1 ...	17 ... 4,347 5 2	21 ... 6,311	7 ... 7,698 ... 1	... ... 1,074	19 ... 809	118 5 25,620 49 3	132 ... 28,536 309 76	2 ... 1,451 ... 1	67 ... 2,554	1,025 21 182,060 490 183	1,128 11 200,550 1,091 518		
8,593	4,247	4,371	6,332	7,706	1,074	809	25,601	28,533	1,454	2,621	182,779	202,278	8.98	9.48

Statement showing the Number of Service Postage Labels of each denomination sold in each Postal Circle, and the Gross Value thereof, during the years 1885-86 and 1886-87.

NAMES OF POSTAL CIRCLES.	1-anna Postcards.	9-pie Soldiers' Envelopes.	1-anna Labels.	2-anna Labels.	4-anna Labels.	8-anna Labels.	Gross Value.
	No.	No.	No.	No.	No.	No.	R
Bengal	185,663	5,440	1,187,561	168,806	125,382	45,867	2,33,290
Madras	292,091	4,560	2,602,030	170,657	67,941	32,613	2,92,383
Bombay	107,314	21,248	1,825,174	264,731	131,506	56,928	3,53,198
North-Western Provinces	72,338	20,032	1,394,752	149,918	70,888	26,955	2,03,515
Punjab	121,620	22,016	942,923	155,904	157,724	108,725	3,08,546
Barma	16,492	6,944	198,367	16,804	6,869	2,176	36,938
Central Provinces	26,664	...	544,192	54,405	24,884	10,296	77,463
Oudh	16,672	13,632	306,927	34,242	18,865	7,264	49,115
Rajputana	2,678	96	109,521	8,192	1,824	724	11,934
Assam	33,536	...	118,579	12,154	8,019	2,802	27,896
Behar	32,046	720	426,937	24,741	7,212	1,513	46,061
Eastern Bengal	19,616	...	140,740	7,699	4,465	535	23,051
Central India	4,352	256	87,906	5,661	2,584	526	12,552
Sindh	29,648	...	599,954	26,008	9,941	3,504	65,303
Total of 1886-87	960,730	94,944	10,485,563	1,099,922	638,104	299,528	17,41,245
TOTAL OF 1885-86	1,034,699	120,358	10,541,573	1,121,588	613,169	281,318	17,11,990

Gross value of service postage labels as per Appendix X

Deduct—Ordinary postage labels used by Presidency Banks and their branches in connection with Government Treasury business adjusted as Service labels

Difference in figures furnished by the Civil Account Department and those by the Superintendent of Stamps and under reference

17,40,152

8,136

8,744

17,40,408

ADD—Amount debited to Post Office by the Accountant General, Punjab, on account of refund of value of Service stamps and adjusted in Post Office Books

by deduction from amount credited to sale of Service stamps

Service stamps held by the Postmaster, Egyptian Field Force, and returned to the Superintendent of Stamps, Bombay, and adjusted by deduction from

the value of Service stamps issued

Amount shown under Service Postage stamps by the Accountant General, Madras, in March 1886, but included in the accounts of the Superin-

tendent of Stamps in April 1886

Difference in figures furnished by the Civil Account Department and those by the Superintendent of Stamps and under reference

231

491

70

44

837

17,41,245

17,41,245

Gross value of Service stamps as per Appendix VI

	NUMBER OF ASCERTAINED CASES OF DISHONESTY ON THE PART OF THE POST OFFICE EMPLOYEES.			Total.
	Number of legal convictions.	Number of cases departmentally punished.		
Bengal	19	24	43	
Madras	27	9	36	
Bombay	10	14	24	
North-Western Provinces	12	3	15	
Punjab	16	5	21	
Burma	3	...	3	
Central Provinces	9	1	10	
Odish	2	1	3	
Rajputana	3	11	14	
Assam	10	1	11	
Behar	27	12	39	
Eastern Bengal	6	3	9	
Central India	4	...	4	
Sind	7	...	7	
Railway Mail Service	5	1	6	
	180	85	265	
	187	67	254	
	Total of 1888-87			
	Total of 1885-86			

Appendix No. IX.

Statement showing the Staff of Officers, Clerks, and others of the Post Office Department in British India on the 31st March 1887.

	BENGAL.		MADRAS.		BOMBAY.		NORTH- WESTERN PROVINCES.		PUNJAB.		BURMA.		CENTRAL PROVINCES.		ODDH.		RAJPUTANA.		ASSAM.		BEHAR.		EASTERN BEHAR.		CENTRAL INDIA.		SIND.		RAILWAY MAIL SERVICE.		TOTAL.		
	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	1885.	1887.	
Director General of the Post Office	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Deputy Director General of the Post Office	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Assistant Director General of the Post Office	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Assistant Director General, Railway Mail Services	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Assistant Director General, Foreign Post	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Comptroller, Post Office	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Deputy Comptroller, Post Office	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Assistant Comptroller, Post Office	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Post Masters General and Deputy Post Masters General	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Superintendents, Probationers, Assistant Superintendents, and Inspectors of Post Offices and Railway Mail Service	52	52	43	41	26	22	51	55	35	32	9	11	14	11	12	13	9	10	9	10	19	18	84	8	7	7	5	8	47	54	346	352	
Post Masters, including Deputy, Assistant, Sub and Branch Post Masters	809	818	655	650	622	703	665	675	482	519	56	93	217	229	212	226	116	125	147	155	318	327	181	187	112	105	82	89	3	...	4,677	4,901	
Miscellaneous Agencies, such as School- masters, &c.	256	314	354	444	521	578	88	87	172	204	9	5	116	122	62	62	26	37	33	47	106	115	128	140	26	22	37	39	...	1,069	2,214		
Clerks (English and Vernacular)	1,088	1,183	482	604	588	621	368	385	311	323	96	114	125	136	113	112	83	81	84	93	140	157	94	103	56	53	52	62	1,403	1,416	5,086	5,342	
Postmen and other servants	1,679	1,641	1,292	1,277	1,333	1,376	1,787	1,850	776	789	142	208	393	404	259	263	223	225	118	120	329	343	254	249	171	147	157	167	493	497	9,386	9,588	
Village Postmen	1,014	1,086	494	481	593	650	41	45	369	331	16	18	281	276	214	221	85	92	210	220	666	668	248	272	42	34	63	61	...	4,440	4,455	...	
Road Establishment, consisting of Overseers, Runners, Clerks, and Booking agents, Coach- men, Sycos, Boatmen, Bearers and others	1,877	1,822	3,012	2,771	2,008	2,052	416	475	980	1,063	34	42	768	757	194	201	450	537	694	586	370	348	717	770	585	497	166	146	...	18	12,271	12,098	
COMBINED OFFICE.	35	17	60	67	17	24	44	57	46	54	1	3	19	20	1	3	12	2	1	2	21	21	2	3	12	9	4	7	...	275	289	...	
Signalers	6	3	1	1	9	...	2	1
Clerks	37	43	71	76	16	33	54	63	44	45	9	11	19	24	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Other servants
TOTAL	6,862	6,987	6,495	6,313	5,814	6,058	3,517	3,694	3,216	3,391	373	508	1,961	1,980	1,070	1,105	1,009	1,112	1,314	1,248	1,284	2,011	1,698	1,798	1,026	883	570	586	1,922	1,980	38,851	39,592	

NOTE.—In this Statement, stationary Village Postmen, have been entered under the head of "Postmasters, including Deputy, Assistant, Sub and Branch Postmasters" in the figures which relate to 1887.

NOTE.—In this Statement, stationary Village Postmen, heretofore included under the head of Village Postmen, have been entered under the head of "Postmasters, including Deputy, Assistant, Sub and Branch Postmasters" in the figures which relate to 1887.

Appendix No. X,

Comparative Statement showing the Receipts and Charges of the Postal Department for the years 1885-86 and 1886-87.

HEADS OF RECEIPTS.	1885-86.	1886-87.	Increase.	Decrease.
POSTAL SERVICE.	R	R	R	R
<i>Postage on Letters and Bagghy Parcels.</i>				
Bengal	4,89,654	5,57,872	68,218	...
Madras	2,87,771	3,00,584	12,813	...
Bombay	4,03,544	3,59,492	...	44,052
North-Western Provinces	3,45,087	3,71,112	26,025	...
Punjab	2,56,981	2,41,817	...	15,164
Burma	1,13,782	1,35,146	21,364	...
Central Provinces	1,24,879	1,35,046	10,167	...
Oudh	90,864	95,055	4,191	...
Rajputana	72,713	71,645	...	1,068
Assam	84,339	80,917	...	3,422
Behar	1,77,259	1,95,742	18,483	...
Eastern Bengal	95,716	1,16,837	21,121	...
Central India	72,550	61,632	...	10,918
Sind	73,790	88,538	14,748	...
TOTAL	26,88,929	28,12,035	1,97,730	74,624
<i>Sale of Ordinary Postage Stamps.</i>				
Bengal	9,64,608	8,74,937	...	89,671
Madras	11,84,677	12,59,291	74,614	...
Bombay	14,09,330	15,36,624	1,27,294	...
North-Western Provinces	7,11,719	7,41,561	29,842	...
Punjab	6,67,149	7,06,279	39,130	...
Burma	1,97,563	2,86,595	89,032	...
Central Provinces	2,44,736	2,46,812	2,076	...
Oudh	1,28,733	1,31,776	3,043	...
Rajputana	1,51,184	1,60,773	9,589	...
Assam	1,47,515	1,71,379	23,864	...
Behar	2,59,547	2,52,615	...	6,932
Eastern Bengal	1,47,826	1,30,244	...	17,582
Central India	1,03,166	93,834	...	9,332
Sind	2,12,200	2,09,858	...	2,342
TOTAL	65,29,953	68,02,578	3,98,484	1,25,851
<i>Deduct—Discount on Sale of Postage Stamps</i>	1,21,735	1,05,729	...	16,006
NET TOTAL	64,08,218	66,96,849	3,98,484	1,09,857
<i>Sale of Service Postage Stamps.</i>				
Bengal	2,29,669	2,38,433	8,764	...
Madras	2,84,783	2,93,115	8,332	...
Bombay	3,61,870	3,54,912	...	6,958
North-Western Provinces	1,98,019	2,03,515	5,496	...
Punjab	3,03,276	3,08,313	5,037	...
Burma	26,033	37,189	11,156	...
Central Provinces	73,601	77,463	3,862	...
Oudh	48,630	49,115	485	...
Rajputana	13,810	11,979	...	1,831
Assam	28,697	27,896	...	801
Behar	45,568	46,316	748	...
Eastern Bengal	22,624	23,051	427	...
Central India	15,526	12,552	...	2,974
Sind	67,662	65,303	...	2,359
TOTAL	17,19,768	17,49,152	44,307	14,921

Appendix No. X—continued.

HEADS OF RECEIPTS.	1885-86.	1886-87.	Increase.	Decrease.
POSTAL SERVICE—continued:	R	R	R	R
<i>Steam Postage due by the London Post Office.</i>				
Bombay	2,27,110	2,76,995	49,885	...
TOTAL	2,27,110	2,76,995	49,885	...
<i>Payments by Colonial and Foreign Administrations.</i>				
Bombay	11,223	12,600	...	8,623
TOTAL	2,48,333	2,89,595	49,885	8,623
<i>Miscellaneous.</i>				
Bengal	{ (w) 2,412 (s) 7 11,645	{ 2,437 6 14,039	{ 2,418	{ ...
Madras	{ (w) 1,428 (s) 8 10,927	{ 1,581 3 13,148	{ 2,369	{ ...
Bombay	{ (w) 2,100 (s) 49 25,076	{ 2,454 36 6,592	{ ...	{ 18,143
North-Western Provinces	{ (w) 168 (s) 35 8,760	{ 228 25 22,526	{ 13,816	{ ...
Punjab	{ (w) 84 (s) 20 6,912	{ 72 15 10,129	{ 3,200	{ ...
Surma	{ (w) 1,320 (s) ... 1,783	{ 1,284 5 2,254	{ 440	{ ...
Central Provinces	2,990	2,254	...	736
Budh	{ (s) 5 1,332	{ 5 760	{ ...	{ 572
Rajputana	{ (w) ... (s) 6 11,722	{ 12 3 899	{ ...	{ 10,814
Assam	{ (w) 132 (s) 2 1,761	{ 12 ... 1,119	{ ...	{ 764
Behar	{ (w) 12 (s) 1 1,639	{ 1,645	{ ...	{ 7
Eastern Bengal	{ (s) 2 225	{ 1 593	{ 367	{ ...
Central India	{ (w) 12 (s) 6 2,754	{ ... 5 1,510	{ ...	{ 1,257
Sind	{ (w) 180 (s) 1 801	{ 228 ... 911	{ 157	{ ...
TOTAL (a)	96,317	86,791	22,767	32,293

(w) Window Delivery.
(s) Sale of Service Books.
(a) See note on next page.

Appendix No. X—continued.

HEADS OF RECEIPTS.	1885-86.	1886-87.	Increase.	Decrease.
TOTAL POSTAL SERVICE.	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Bengal	16,97,995	16,87,724	...	10,271
Madras	17,69,594	18,67,722	98,128	...
Bombay	24,50,302	25,49,705	99,403	...
North-Western Provinces	12,63,788	13,38,967	75,179	...
Punjab	12,34,422	12,66,625	32,203	...
Burma	3,40,481	4,62,473	1,21,992	...
Central Provinces	4,46,206	4,61,575	15,369	...
Oudh	2,69,564	2,77,311	7,747	...
Rajputana	2,49,435	2,45,311	...	4,124
Assam	2,62,446	2,81,323	18,877	...
Behar	4,84,026	4,96,318	12,292	...
Eastern Bengal	2,66,393	2,70,726	4,333	...
Central India	1,94,014	1,69,533	...	24,481
Sind	3,54,634	3,64,838	10,204	...
TOTAL	1,12,83,300	1,17,40,151	4,95,727	38,876
Deduct—Discount on sale of Postage Stamps	1,21,735	1,05,729	...	16,006
NET TOTAL	1,11,61,565	1,16,34,422	4,95,727	22,870
DEDUCT—				
Amount credited to the London Post Office.				
Bombay	5,48,989	5,22,903	...	26,086
	5,48,989	5,22,903	...	26,086
DEDUCT—				
Payments to Colonial and Foreign Administrations.				
Bombay	7,356	28,929	21,573	...
TOTAL	5,56,345	5,51,832	21,573	26,086

(a) Including Sale-proceeds of the Indian Postal Guides and Postal Rates, and Passage-money in Dāk boats as follows:—

	SALE OF POSTAL GUIDES AND POSTAL RATES AND CALENDARS.		PASSAGE-MONEY IN DAK BOATS.	
	1885-86.	1886-87.	1885-86.	1886-87.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Bengal	289	262	527	544
Madras	390	393	...	...
Bombay	281	250	...	...
North-Western Provinces	230	185	...	...
Punjab	228	225	...	...
Burma	112	100	462	397
Central Provinces	67	50	...	...
Oudh	47	38	...	...
Rajputana	38	39	...	...
Assam	69	60	...	...
Behar	73	55	...	...
Eastern Bengal	18	17	3	...
Central India	35	26	...	...
Sind	46	62	...	...
TOTAL	1,923	1,762	992	941

Appendix No. X—continued.

HEADS OF RECEIPTS.	1885-86.	1886-87.	Increase.	Decrease.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
POSTAL SERVICE.				
<i>Net Amount.</i>				
il	16,97,995	16,87,724	...	10,271
is	17,69,594	18,67,722	98,128	...
ay	18,93,957	19,97,873	1,03,916	...
-Western Provinces	12,63,788	13,38,967	75,179	...
b	12,34,422	12,66,625	32,203	...
a	3,40,481	4,62,473	1,21,992	...
al Provinces	4,46,206	4,61,575	15,369	...
.	2,69,564	2,77,311	7,747	...
itana	2,49,435	2,45,311	...	4,124
1	2,62,446	2,81,323	18,877	...
.	4,84,026	4,96,318	12,292	...
rn Bengal	2,66,393	2,70,726	4,333	...
al India	1,94,014	1,69,533	...	24,481
.	3,54,634	3,64,838	10,204	...
TOTAL	1,07,26,955	1,11,88,319	5,00,240	38,876
st—Discount on sale of Postage Stamps	1,21,735	1,05,729	...	16,006
NET AMOUNT	1,06,05,220	1,10,82,590	5,00,240	22,870
NON-POSTAL BRANCHES.				
<i>Bullock Train.</i>				
b	1,44,795	1,37,343	...	7,452
<i>Passenger Service.</i>				
il	300	550	250	...
-Western Provinces	377	72	...	305
b	2,10,288	1,99,416	...	10,872
1	480	360	...	120
al India	5,300	5,300	...	...
TOTAL	2,16,745	2,05,698	250	11,297
TOTAL OF NON-POSTAL BRANCHES.				
il	300	550	250	...
-Western Provinces	377	72	...	305
b	3,55,083	3,36,759	...	18,324
1	480	360	...	120
al India	5,300	5,300	...	...
TOTAL	3,61,540	3,43,041	250	18,749

Appendix No. K—continued.

HEADS OF CHARGES.	1885-86.	1886-87.	Increase.	Decrease.
POSTAL SERVICE.	R	R	R	R
<i>Fixed Establishment and Charges.</i>				
Director General of the Post Office	1,23,005	1,15,966	..	7,039
Comptroller, Post Office	2,66,126	2,82,066	15,940	...
Bengal	10,96,134	11,39,474	43,340	...
Madras	8,86,193	8,80,808	...	5,385
Bombay	11,07,280	12,26,849	59,569	...
North-Western Provinces	7,03,405	7,13,393	9,988	...
Punjab	5,58,644	5,80,909	12,265	...
Burma	1,58,781	2,13,073	44,292	...
Central Provinces	3,02,541	3,09,999	7,458	...
Oudh	1,02,372	1,67,407	5,035	...
Rajputana	1,71,007	1,84,340	13,333	...
Assam	2,35,780	2,55,402	19,622	...
Behar	3,11,771	3,24,379	12,608	...
Eastern Bengal	2,17,288	2,23,167	5,879	...
Central India	1,31,660	1,20,021	...	11,639
Sind	1,22,106	1,33,918	11,812	...
Railway Mail Service	7,18,424	7,18,153	...	271
TOTAL	73,52,517	75,89,324	2,61,141	24,334
<i>Miscellaneous and Contingencies.</i>				
Director General of the Post Office	57,194	54,402	...	2,792
Comptroller, Post Office	15,166	17,275	2,109	...
	(a) 153	712	...	...
	(v) 316	...	...	...
Bengal	(c) ...	15	...	8,521
	(p) 1,94,528	1,85,188	...	...
	(c) 1,480	...	...	...
	(k) 44	1,692	...	...
	(a) ...	391	...	...
	(a) 3	53	...	...
	(p) 127	...	...	...
Madras	(t) 24,956	26,819	...	...
	(v) 123	...	7,771	...
	76,079	81,525	...	...
	(c) 670	572	...	...
	(c) ...	760	...	...
	(r) 15,043	29,436	...	...
	(t) 245	...	...	...
	(p) 218	...	...	...
Bombay	1,91,538	2,12,376	...	...
	(a) ...	33	45,217	...
	(f) 2,366	1,440	...	...
	(c) 3,154	2,527	...	...
	(d) 22,626	34,595	...	...
	(a) 630	2,152	...	...
	(p) 117	...	...	...
North-Western Provinces	79,668	77,807	...	...
	(b) 55	...	2,334	...
	(c) 250	4,796	...	...
	(f) 2,034	333	...	...
	(v) 162	...	...	...
	73,630	58,070	...	...
	(f) 19,010	...	...	...
	(t) 116	...	...	...
Punjab	(l) 63	...	...	58,046
	(m) 4	...	...	...
	(c) 385	825	...	...
	(n) 454	...	...	...
	(e) 23,734	851	...	...
	(p) 234	...	...	...
	(a) 13	...	...	...
	29,053	32,072	...	...
Burma	(c) ...	332	...	1,341
	(p) 426	...	...	...
	(a) 4,259	...	...	...
	48,582	50,310	...	...
Central Provinces	(a) ...	59	1,693	...
	(p) 34	...	...	...
	(c) 41	—19	...	...
Oudh	18,773	17,814	...	1,059
	(p) 67	...	...	...
	(v) 25	...	...	...

Appendix No. X—continued.

HEADS OF CHARGES.	1885-86.	1886-87.	Increase.	Decrease.
POSTAL SERVICE—continued.	R	R	R	R
Miscellaneous and Contingencies—continued.				
Rajputana	(c) ... 20,794 (p) 44 (a) 2 (e) ... (v) 221	50 27,209 ... 2 192 ...	6,392	...
Sam	(c) —22 21,039 (v) 368	700 28,524 ...	7,839	...
Har	(a) ... (p) 42 37,146 (v) 22 (c) —100 22,570	432 ... 32,775 ... 3	...	3,900
Eastern Bengal	(a) 5 (c) 422 (v) 25	... —400 ...	1,910	...
Central India	(c) 15,169 2,800 (a) 2 (c) ...	11,894 111 ... 1,400	...	5,964
Sind	(t) 7,119 17,272 (p) 9 (a) 12,317 (e) 4,37,160 2,33,736	2 24,118 5,03,137 2,50,306	1,118	...
Railway Mail Service	(f) 13,728 (d) 4,824 (k) 26,740	10,000 9,623 34,867	79,428	...
TOTAL*	17,81,302	18,55,490	1,55,811	81,643

(a) Law charges.
(c) Compensation for loss of insured parcels.
(d) Special train hire.
(e) Payments to State Railways.
(f) Haulage of sorting carriages.

(g) Camp of exercise.
(h) Miscellaneous State Railway payments.
(i) Articles supplied to the Patiala State.
(m) Do. do. Jhind State.
(n) Do. do. Nabha State.
(p) London International Exhibition.

(t) Pishin Field Force charges.
(v) Loss by Exchange on Overland Continental money-orders.
(w) Travelling allowances of officers attending examinations.

* Printing Charges.

	1885-86.	1886-87.	Increase.	Decrease.
	R	R	R	R
Bengal	6,510	5,149	...	1,361
Madras	320	130	...	190
Bombay	5,135	4,259	...	876
North-Western Provinces	6,936	8,027	1,091	...
Punjab	935	579	...	356
Burma	58	149	91	...
Central Provinces	207	27	...	180
Oudh	2,177	1,101	...	1,076
Rajputana	1,326	1,303	...	23
Assam	863	934	71	...
Behar	2,007	985	...	1,022
Eastern Bengal	627	424	...	203
Central India	938	424	...	514
Sind	318	198	...	120
Railway Mail Service	30,752	39,949	9,197	...
TOTAL	59,109	63,628	10,450	5,921

Appendix No. X—continued.

HEADS OF CHARGES.	1885-86.	1886-87.	Increase.	Decrease.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
POSTAL SERVICE—continued.				
<i>Mail-cart (after deducting charges for Passenger Service).</i>				
Bengal	7,145	8,172	1,027	...
Madras	17,796	18,227	431	...
Bombay	67,777	29,725	...	38,052
North-Western Provinces	30,619	35,077	4,458	...
Punjab	80,701	97,397	16,696	...
Burma . . . . .	...	200	200	...
Central Provinces	25,912	28,212	2,300	...
Oudh	6,000	5,615	...	385
Rajputana	6,970	4,813	...	2,157
Assam	6,476	6,568	92	...
Behar	440	480	40	...
Central India	1,101	73	...	1,028
Sind	14,200	14,618	418	...
Railway Mail Service . . . . .	...	70	70	...
TOTAL .	2,65,137	2,49,247	25,732	41,622
<i>Bounty Money.</i>				
Bengal	144	56	...	88
Madras	475	2,150	1,675	...
Bombay	2,151	2,294	143	...
Burma	352	453	101	...
TOTAL .	3,122	4,953	1,919	88
<i>Construction and Repairs of Post Office Buildings.</i>				
Bengal	14,507	12,974	...	1,533
Madras	126	190	64	...
Bombay	601	1,415	814	...
North-Western Provinces	1,060	1,613	553	...
Punjab	107	265	158	...
Burma	209	6	...	203
Central Provinces	542	1,022	480	...
Oudh	584	616	32	...
Rajputana	25	...	...	25
Assam	1,741	2,451	710	...
Behar	1,642	2,817	1,175	...
Eastern Bengal	2,823	3,946	1,123	...
Central India	96	75	...	21
Sind	116	245	129	...
Railway Mail Service	25	252	227	...
TOTAL .	24,204	27,887	5,465	1,782

Appendix No. X—concluded.

HEADS OF CHARGES.	1885-86.	1886-87.	Increase.	Decrease.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
POSTAL SERVICE—concluded.				
<i>Total Postal Service.</i>				
Director General of the Post Office	1,80,199	1,70,368	...	9,831
Inspector, Post Office	2,81,292	2,99,341	18,049	...
General	13,14,451	13,48,674	34,223	...
Assistants	10,06,548	10,11,104	4,556	...
Subsidiary	14,72,999	15,40,690	67,691	...
British-Western Provinces	8,17,838	8,35,171	17,333	...
Bombay	7,67,244	7,38,317	...	28,927
Madras	2,03,093	2,46,136	43,043	...
Central Provinces	3,77,652	3,89,583	11,931	...
Assam	1,87,821	1,91,452	3,631	...
Orissa	1,99,063	2,16,606	17,543	...
United Provinces	2,65,382	2,93,645	28,263	...
Benares	3,50,963	3,60,886	9,923	...
Eastern Bengal	2,43,133	2,52,045	8,912	...
Central India	1,50,826	1,32,174	...	18,652
Madras	1,60,824	1,74,301	13,477	...
Way Mail Service	14,46,954	15,26,408	79,454	...
TOTAL .	94,26,282	97,26,901	3,58,029	57,410
NON-POSTAL BRANCHES.				
<i>Bullock Train.</i>				
Bombay	1,48,231	1,50,881	2,650	...
<i>Passenger Service.</i>				
General	300	550	250	...
British-Western Provinces	377	72	...	305
Bombay	2,10,288	1,99,416	...	10,872
Madras	480	360	...	120
Central India	5,300	5,300	...	...
TOTAL .	2,16,745	2,05,698	250	11,297
<i>Subsidy Payments.</i>				
General to British India Steam Navigation Company	4,47,646	4,56,977	9,331	...
Bombay to Euphrates and Tigris do. do.	42,456	42,114	...	342
Madras to Irrawaddy Flotilla Company	55,052	39,052	...	16,000
TOTAL .	5,45,154	5,38,143	9,331	16,342
TOTAL NON-POSTAL BRANCHES.				
General	4,47,946	4,57,527	9,581	...
Bombay	42,456	42,114	...	342
British-Western Provinces	377	72	...	305
Bombay	3,58,519	3,50,297	...	8,222
Madras	55,052	39,052	...	16,000
United Provinces	480	360	...	120
Central India	5,300	5,300	...	...
TOTAL .	9,10,130	8,94,722	9,581	24,989

Append

Comparative Abstract of Receipts and Charges of t

POST OFFICE REVENUE.					1885-86.	1886-87.	1885-86.	1886-87.
					R	R	R	R
I.—POSTAL SERVICE.								
<i>Cash Receipts—</i>								
Postage on Letters, Newspapers and Parcels					19,84,643	14,52,485		
Receipts on account of Money Orders					7,04,046	13,65,031		
Ditto ditto Postal Notes					2,781	1,376		
Ditto ditto British Postal Orders					838	454		
					26,92,308	28,19,346		
DEDUCT—								
Refund of Postage collections					3,310	7,304		
Ditto Money Order commission					22	7		
Ditto Postal Notes					47	...		
					3,379	7,311	26,88,929	28,12,03
<i>Sale of Postage Stamps, ordinary (gross value) . . . . .</i>					...	...	65,29,953	68,02,57
<i>Ditto ditto service . . . . .</i>					...	...	17,19,768	17,49,15
<i>Miscellaneous Receipts, (i.e., sale of waste paper, &c.)—</i>								
Fees for Window Delivery Tickets					7,848	8,512		
Other petty receipts					89,186	78,895		
					97,034	87,407		
DEDUCT—Refund of Window Delivery Tickets . . . . .					...	204		
Refund of petty receipts					717	412		
					717	616	96,317	86,79
DEDUCT—								
<i>Amount of Foreign Postage due to London</i>					3,21,879	2,45,908	1,10,34,967	1,14,50,55
<i>Payments to Colonial and other Foreign Administrations</i>					—13,867	16,329	3,08,012	2,62,23
TOTAL . . . . .					...	...	1,07,26,955	1,11,88,31
II.—NON-POSTAL BRANCHES.								
<i>Bullock Train collections . . . . .</i>					...	...	1,44,795	1,37,34
<i>Mail Cart, Parcel Van, and Passenger Service</i>					2,04,679	1,93,488		
Contribution from Native States					11,300	11,300		
Miscellaneous Contributions					780	910		
					2,16,759	2,05,698		
DEDUCT—Refund of Mail Cart, Parcel Van, and Passenger Service					14	...	2,16,745	2,05,69
TOTAL . . . . .					...	...	3,61,540	3,43,04
II.—RECEIPTS NOT SHOWN IN POST OFFICE ACCOUNTS, BUT CREDITED TO POST OFFICE FINANCE AND REVENUE ACCOUNTS.								
* District Post collections, including Zemindari Dak receipts in Bengal . . . . .					...	...	42,368	47,42
GRAND TOTAL . . . . .					...	...	1,11,30,863	1,15,78,78

* With the exception of Rs 47,420, the assets of the District Post are not shown as Post Office Revenue, but are credited in the Finance & Revenue Accounts under the head "No. VI—Provincial Rates."

POST OFFICE EXPENDITURE.		1885-86.	1886-87.	1885-86.	1886-87.
		R	R	R	R
I.—POSTAL SERVICE.					
Salaries and Establishment.					
CHIEF OFFICE, CALCUTTA.	Director-General's Office, Salaries	89,527	78,877		
	Comptroller's Office, "	41,608	38,909		
	Establishment	2,57,996	2,80,247		
PRESIDENCY AND DISTRICT OFFICES.	Postmasters General, Deputy Postmasters General, and Assistant Director-General, R. M. S., Salaries	1,92,496	1,92,792		
	Presidency Postmasters, Superintendents, and Inspectors, Salaries	6,89,336	7,18,066		
	Establishment	50,47,385	52,02,206		
CONVEYANCE OF MAILS.	Road Establishment	9,01,689	9,46,785		
	Ferry "	3,423	3,040		
	Steam Service Contract	37,540	35,600		
	Boat Establishment	24,525	25,387		
POST OFFICE, MISCELLANEOUS.	Railway Charges	17,895	18,290		
	Printing Establishment	49,097	49,125		
				73,52,517	75,89,324
Miscellaneous and Contingent Charges.					
CHIEF OFFICE, CALCUTTA.	Temporary Establishment	7,552	5,602		
	Office Expenses	56,919	60,150		
	Travelling Expenses	7,889	5,835		
PRESIDENCY AND DISTRICT OFFICES.	Experimental and Temporary Establishment	52,818	26,468		
	Office Expenses	4,62,237	4,59,548		
	Travelling Expenses	3,48,944	3,60,325		
CONVEYANCE OF MAILS.	Road Establishment, Temporary	5,808	6,083		
	Contingent Road Charges	47,458	53,411		
	Payments to P. and O. Co.	12,856	17,239		
	Boat Establishment, Contingencies	6,578	912		
POST OFFICE, MISCELLANEOUS.	Railway Contingent Charges	1,64,973	1,65,344		
	Payments to State Railways	4,70,631	5,48,985		
	Printing, Miscellaneous	59,109	63,661		
	Other Miscellaneous Charges	70,249	52,401		
CONVEYANCE OF MAILS.	Special payments to British Indian Representatives at the Postal Conference at Lisbon	7,281	...		
	Loss by Exchange on Overland Continental Money Orders . . . . .	...	29,436		
		...	29,436	17,81,302	18,55,490
CONVEYANCE OF MAILS.	Mail Cart (after deducting Passenger Van Service). { Mail Cart Establishment and Charges	4,81,882	4,54,945		
	{ Deduct Mail Cart and Parcel Van Passenger Service	2,16,745	2,05,698		
	Bounty Money . . . . .	...	...	2,65,137	2,49,247
POST OFFICE, MISCELLANEOUS.	Construction and repair of Post Offices . . . . .	...	...	3,122	4,953
	Discount on sale of ordinary Stamps . . . . .	...	...	24,204	27,887
TOTAL				1,21,735	1,05,729
				95,48,017	98,32,630
II.—NON-POSTAL BRANCHES.					
CONVEYANCE OF MAILS.	Bullock Train Establishment and Charges . . . . .	...	...	1,48,231	1,50,881
	Mail Cart and Parcel Van Passenger Service . . . . .	...	...	2,16,745	2,05,698
	Subsidy to B. I. and other S. N. Companies . . . . .	...	...	5,45,154	5,38,143
TOTAL				9,10,130	8,94,722
III.—CHARGES NOT DEALT WITH IN THE POSTAL DEPARTMENT, BUT DEBITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS.					
District Post Establishments, including Zemindari daks in Bengal		...	...	11,85,549	11,99,695
ores from England . . . . .		...	...	3,71,390	4,01,252
Payments under Postal arrangements with Lords of the Treasury		...	...	6,80,000	6,80,000
Exchange on charges in England . . . . .		...	...	3,30,950	4,40,470
TOTAL				25,67,889	28,11,417
GRAND TOTAL				1,30,26,036	1,35,38,769

* The entire charges of the District Post, managed by the local Postal Authorities subject to the orders of the Local Governments, are debited to the Post Office in the Finance and Revenue Accounts, while no corresponding credit is given to the Post Office for District Post Assets.

Accounts showing the Gross Revenue, Cost of Management, and Net Revenue, &

[NOTE.—The financial figures in this table do not include either receipts or disburseme

YEAR.	POSTAGE REVENUE PROPER.			Miscellaneous cash receipts.	Total receipts.	Net receipts after deduction of postage due to foreign countries.	Net receipts, deducting also official postage.	Disbursements.	Excess of receipts.	Deficit, if official postage be not reckoned as a receipt.	Proportion of postage revenue proper realised in cash.	POST TACI AT TI OF EA
	Sale of stamps to public.	Official postage.	Cash on unpaid and insufficiently paid letters, &c.									Post Offices.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		No.
1853-54 . . .	...	24,71,176	19,92,870	55,584	45,10,630	45,10,630	20,48,454	24,37,209	20,82,421	3,88,755	...	...
1854-55 (estimated) . . .	...	13,00,000	22,72,910	...	35,72,910	32,86,910	19,86,910	27,39,376	5,47,534	7,52,460	...	64
1855-56 . . .	8,52,750	16,20,662	7,72,744	60,300	33,06,456	32,11,186	15,00,524	29,44,501	2,66,685	13,53,977	...	75
1856-57 . . .	8,70,610	18,62,006	9,94,934	1,00,710	38,97,260	37,12,850	18,50,844	29,03,289	8,09,561	10,52,445	...	77
1857-58 . . .	8,53,500	18,53,210	8,25,284	1,75,470	37,07,464	36,03,024	17,40,814	35,02,848	10,176	18,43,034	...	81
1858-59 . . .	11,98,870	25,25,189	12,26,002	1,93,230	51,43,291	49,40,141	24,14,052	35,70,092	14,20,049	11,05,401	...	83
1859-60 . . .	14,49,040	27,47,012	12,35,683	92,260	55,23,995	53,39,245	25,92,233	37,37,911	16,01,334	11,45,678	...	85
1860-61 . . .	15,99,349	23,84,734	12,23,860	83,860	52,91,803	51,19,013	7,34,279	38,00,798	12,58,215	11,26,519	...	88
1861-62 . . .	17,59,920	28,68,833	12,54,826	62,760	59,46,339	56,73,679	28,04,846	37,99,755	18,73,924	9,94,999	...	90
1862-63 . . .	18,93,089	31,92,983	13,30,874	56,555	64,73,501	62,13,605	30,20,682	37,37,535	24,76,130	7,66,853	...	1,011
1863-64 . . .	21,00,107	35,58,546	14,43,410	35,588	71,37,651	67,65,591	32,07,045	38,76,162	28,80,429	6,00,117	...	1,091
1864-65 . . .	22,80,090	40,20,822	14,67,745	53,970	78,22,627	74,37,401	34,16,579	39,30,579	35,00,822	5,14,000	...	1,193
1865-66 . . .	24,46,105	50,08,003	14,91,707	47,600	89,93,415	85,67,271	35,59,268	41,88,623	43,78,646	6,29,357	...	1,538
1866-67 (11 months) . . .	23,18,930	26,56,260	13,96,468	49,336	64,20,994	60,21,873	33,65,613	40,29,481	19,92,392	6,63,868	...	1,738
1867-68 . . .	25,42,261	23,00,839	15,32,952	63,128	64,48,180	60,84,446	37,74,607	47,54,940	13,20,506	9,80,333	...	2,205
1868-69 . . .	28,59,802	27,55,016	16,25,976	44,224	72,85,018	68,60,720	41,05,704	53,70,201	14,90,519	12,64,497	...	2,589
1869-70 . . .	26,90,557	28,87,627	16,13,383	67,550	72,59,117	68,16,010	39,28,383	55,96,779	12,10,231	16,68,306	...	2,629
1870-71 . . .	27,95,220	42,39,124	17,80,090	56,424	88,70,858	79,82,895	37,43,771	51,77,567	28,05,328	14,33,796	...	2,736
1871-72 . . .	28,04,628	34,95,569	18,57,037	46,820	82,94,054	78,34,332	43,38,763	50,97,695	27,36,637	7,58,932	...	2,884
1872-73 . . .	29,70,417	10,63,847	18,86,960	1,08,779	60,30,003	55,16,109	44,52,262	52,32,689	2,83,420	7,80,427	31'86	3,006
1873-74 . . .	31,44,210	10,54,294	19,06,351	88,107	61,92,962	55,78,656	45,24,362	54,21,251	1,57,405	8,96,889	31'23	3,178
1874-75 . . .	33,77,668	10,82,570	20,25,126	38,974	65,24,338	59,48,732	48,66,162	55,70,868	3,77,864	7,04,706	31'23	3,408
1875-76 . . .	35,98,306	11,44,901	21,28,245	36,382	69,07,834	63,35,301	51,90,400	56,39,310	6,95,991	4,48,910	30'97	3,631
1876-77 . . .	37,13,288	12,06,884	21,80,904	37,183	71,38,259	66,88,656	54,81,772	57,87,667	9,00,989	3,05,895	30'71	3,852
1877-78 . . .	41,22,910	12,86,136	22,44,948	53,845	77,07,839	72,97,171	60,11,035	60,82,704	12,14,467	71,669	29'33	4,107
1878-79 . . .	45,00,024	12,63,017	20,91,107	43,720	78,97,768	74,74,592	62,09,575	65,57,308	9,15,284	3,47,733	26'62	4,392
1879-80 . . .	48,37,899	13,48,874	20,47,289	63,822	82,97,884	79,89,726	66,40,852	68,93,435	10,96,291	2,52,583	24'86	4,410
1880-81 . . .	48,83,567	13,41,149	25,11,030	53,384	87,80,130	85,33,595	71,92,446	74,14,125	11,19,470	2,21,679	28'74	4,521
1881-82 . . .	43,91,285	13,88,929	31,36,104	98,800	90,15,118	87,04,259	73,15,330	79,58,765	7,45,494	6,43,435	35'17	4,819
1882-83 . . .	44,50,471	14,00,802	33,77,402	53,297	93,71,972	91,06,935	76,16,133	85,49,226	5,57,709	9,33,093	36'24	5,310
1883-84 . . .	47,92,161	15,72,756	35,24,817	57,835	99,47,569	96,62,300	80,80,544	89,42,790	7,19,510	8,53,246	35'64	5,879
1884-85 . . .	50,24,334	16,17,614	35,87,102	43,620	1,02,72,670	99,89,669	83,72,055	90,72,350	9,17,319	7,00,295	35'07	6,488
1885-86 . . .	64,08,218	17,19,768	36,88,929	96,317	1,09,13,232	1,06,05,220	88,85,452	94,26,282	11,78,938	5,40,830	24'86	6,849
1886-87 . . .	66,66,849	17,49,152	28,12,035	86,791	1,13,44,827	1,10,82,590	93,33,438	97,26,901	13,55,689	3,93,463	24'98	7,097

Column 2.—These figures represent the net proceeds of the sale of ordinary postage stamps after deducting the sale discount.

Column 3.—The great differences observable in this column are due mainly to changes of system in the treatment of official correspondence, which was charged at full letter rates up to 1865-66, at the same rates as ordinary correspondence (letters and newspapers, &c.), from that year on to 1872-73, after which a low privilege rate of 1 anna for each letter not exceeding 10 tolas (about 4 oz.) was conceded, thus reducing immensely the postage income.

Column 8.—The figures in this column are useful, as showing the revenue undisturbed by the changes of system in respect of official correspondence explained in the note referring to column 3.

o. XII.

the Post Office Department in India from 1853-54 to 1886-87.

[account of conveyance of passengers or any of the Non-Postal Branches.]

Letter-Boxes.	Village Postmen.	POSTAL LINES.					TOTAL NUMBER OF ARTICLES GIVEN OUT FOR DELIVERY.						ARTICLES FINALLY UNDELIVERED AFTER PASSING THROUGH THE DEAD LETTER OFFICES.		Number of registered periodicals at the end of each year.	EUROPEAN LETTERS.		Indian share of loss upon subsidy to the P. & O. Co., i.e., of subsidy after deduction of sea postage receipts.
		Railway.	Mail-cart, horses, camels, &c.	Runner or boat lines.	Steamer Services, Sea and River.	Total mileage.	Letters.*	Newspapers.	Parcels.	Packets.	Money Orders.	Total.	Number.	Percentage on total in column 26.		Sent to Europe by P. & O. Co.'s steamers.	Received from Europe by P. & O. Co.'s steamers.	
a)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
No.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	£
Three digits omitted in these five columns.																		
...	...	...	...	...	...	...	17,260	1,824	296	93	...	10,473						
...	...	...	6,127	24,467	...	30,594	26,392	2,629	463	133	...	29,618						
...	...	146	5,697	30,470	...	36,313	29,503	3,133	477	172	...	33,286						
...	...	No information available for this year.					33,863	3,772	492	173	...	38,302						
...	...	273	5,508	31,152	...	36,933	37,453	5,272	533	177	...	43,441						
...	...	532	5,766	33,232	...	39,530	45,743	6,326	625	243	...	52,038						
...	...	711	5,862	32,765	...	39,338	42,637	5,262	564	268	...	48,733						
...	...	1,046	5,740	36,784	...	43,570	42,981	4,652	563	292	...	48,490						
...	...	1,798	4,732	39,034	...	45,554	42,347	4,279	561	321	...	47,459						
...	...	2,382	5,247	34,318	5,137	47,084	44,246	4,558	556	341	...	49,702						
...	...	2,473	5,156	33,853	5,137	46,619	46,907	4,648	556	349	...	52,462						
...	...	2,904	5,319	33,320	5,332	46,875	51,060	4,917	501	391	...	56,968						
...	...	3,275	4,967	33,311	5,444	46,997	54,797	5,134	570	402	...	60,913						
...	...	3,658	4,851	33,976	5,444	47,929	54,057	4,825	562	403	...	59,849						
...	...	3,995	5,140	34,930	5,613	49,678	62,567	5,411	651	525	...	69,154						
...	...	4,235	5,460	34,973	5,613	50,281	68,891	5,773	699	623	...	75,987						
22	...	4,433	5,333	35,498	5,613	50,877	76,867	6,165	764	736	...	84,534	...	...	...	...	...	73,110
68	...	4,993	4,175	36,911	6,184	52,263	77,303	6,565	694	1,127	...	85,689	...	...	...	...	...	69,150
85	...	5,003	4,278	35,929	6,367	51,637	80,636	6,840	675	1,409	...	89,561	...	...	430	...	...	68,110
99	...	5,368	3,915	33,406	6,367	49,056	83,127	7,928	653	1,448	...	93,157	...	...	478	...	...	61,072
54	...	5,738	4,003	32,947	11,928	54,616	98,531	8,762	605	1,336	...	109,235	1,035,440	*94	542	...	...	54,770
38	1,463	6,138	4,226	31,847	13,687	55,898	104,353	9,365	792	1,608	...	116,119	922,001	*79	610	...	...	57,170
47	1,695	6,549	4,176	32,632	13,687	57,044	107,576	9,423	851	1,618	...	119,470	781,487	*66	633	(a)	(a)	53,125
54	1,950	6,938	4,323	33,422	13,687	58,370	110,051	9,880	990	1,819	...	122,541	691,261	*56	644	2,678,592	2,548,795	66,685
74	2,242	7,338	3,781	33,157	13,687	57,963	115,089	10,099	909	1,827	...	128,826	667,170	*51	683	2,626,264	2,978,519	70,749
67	2,601	8,123	3,269	32,875	13,687	57,954	118,599	10,276	998	2,023	...	131,899	635,901	*48	...	2,862,213	2,873,819	71,051
26	2,702	8,606	3,042	32,284	14,308	58,240	128,567	11,251	1,074	2,085	...	142,077	658,068	*46	...	2,921,980	3,035,403	88,100
20	2,833	9,155	3,020	31,977	14,308	58,760	143,538	11,942	1,080	2,105	...	158,666	673,108	*43	...	2,797,421	3,138,473	71,051
90	3,241	9,745	3,303	32,321	14,308	59,677	153,093	12,527	1,152	2,387	2,645	171,804	621,451	*36	...	3,243,047	3,170,123	70,000
36	3,670	9,901	3,648	33,135	14,520	61,204	165,553	14,076	1,312	3,113	2,566	186,620	578,606	*31	...	3,272,930	3,176,926	70,000
26	3,843	10,631	3,580	34,805†	14,520†	63,536	179,480	15,848	1,286	3,691	3,035	203,340	608,967	*29	...	3,336,127	3,251,652	70,000
31	4,039	11,632	4,049	34,482	10,725	60,888	193,513	17,507	1,338	4,425	3,550	220,333	639,399	*29	...	3,531,071	3,429,865	70,000
56	4,253	11,862	4,227	35,281	11,117	62,487	211,983	20,342	1,476	5,119	4,163	243,083	672,076	*28	...	3,668,270	3,310,681	68,000
86	4,455	12,710	3,933	35,729	11,683	64,055	225,811	21,607	1,580	5,752	4,821	259,571	708,817	*27	...	3,752,148	3,633,664	68,000

Column 12.—The figures in this column show the proportion of the cash collections in column 4 to the total postal revenue of columns 2, 3, and 4. The column commences with the year 1872-73, when the official postage rate was reduced (see note on column 3) and the whole collected in stamps.

Columns 21 to 26.—Three digits are omitted from the figures in these columns.

Columns 27 and 28.—These figures cannot be given prior to 1873-74, owing to a difference in the system of statistical record.

Column 29.—The registration of newspapers only commenced in the year 1871-72 and ended in 1877-78.

a) Revised so as to include letters to Gibraltar, Malta, and places east of Suez.

† Including post-cards from 1879-80.

† 1,712 miles of lines under this head have in 1884-85 been included in column 19.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1887 AND 1st HALF OF JANUARY 1888.

See Supplement to the *Gazette of India*, dated 28th January and 11th February 1888.)

DISTRICT.	QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.															AVERAGE WAGES PER MONTH.													
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Able-bodied agricultural labourers.	Syce or horse-keepers.	Common mason, carpenter or blacksmith.												
WHEAT.	Past fortnight.	BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CUNBU (Pennisetum typhoides).		VARUA OR RAGI (Eleusine indica).		KANGNI OR ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THUR CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.		Past fortnight.			
		Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.				
2nd half of December 1887.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	Ch. S. Ch. S.	R a p.	R a p.	R a p.
SIND.																													
Shikarpur.																													
Sukkur.																													
PUNJAB.																													
Hissar.																													
Rohtak.																													
Gurgaon.																													
Delhi.																													
Karnal.																													
Umballa.																													
Simla.																													
Kangra.																													
Hoshiarpur.																													
Jullundur.																													
Ludhiana.																													
Ferozepore.																													
Moolkan.																													
Thag.																													
Montgomery.																													
Lahore.																													
Amritsar.																													
Cardaspur.																													
Sialkot.																													
Gujrat.																													
Gejriwala.																													
Shahpur.																													
Belum.																													
Rawalpindi.																													
Hazira.																													
Peshawar.																													
Kohat.																													

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLI OF 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 15TH JANUARY, 1887.		Total mean length open.	RECEIPTS FOR WEEK ENDING 14TH JANUARY, 1888.		TOTAL RECEIPTS FROM 1ST APRIL 1886 TO 15TH JAN., 1887.		TOTAL RECEIPTS FROM 1ST APRIL 1887 TO 14TH JAN., 1888.		Total Increase in 1887-88.	Total Decrease in 1887-88.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
28th Jan., 1888	<i>Lines worked by Guaranteed Companies.</i>												
	Oudh and Rohilkhand	686	1,19,426	174	603	1,59,363	230	51,42,685	184	51,31,003	182	...	11,682
28th ditto	Madras	861	1,37,277	159	842	1,49,458	178	63,55,461	178	64,48,561	186	93,100	...
28th ditto	South Indian	654	90,602	139	654	86,878	133	40,26,761	149	40,53,176	150	26,415	...
28th ditto	Great Indian Peninsula	1,504	8,04,364	535	1,504	7,65,385	509	3,05,42,267	490	3,01,60,665	487	...	3,81,602
28th ditto	Bombay, Baroda and Central India	461	2,41,990	525	461	2,14,000	464	1,06,73,729	559	92,84,883	488	...	13,88,846
	TOTAL	4,166	13,93,659	335	4,154	13,75,084	331	5,67,40,903	329	5,50,78,288	321	...	16,62,615
	<i>State Lines worked by Companies.</i>												
4th Feb., 1888	East Indian	1,515	9,09,526	600	1,514	10,47,553	692	3,62,51,852	584	3,54,47,974	570	...	8,03,878
4th ditto	Patna-Gya	57	7,839	137	57	9,120	159	4,20,266	179	3,95,466	169	...	24,800
4th ditto	Dildarnagar-Ghazipur	12	804	67	12	1,330	111	37,041	75	37,565	70	524	...
4th ditto	Sindia	75	10,067	135	75	9,040	121	3,05,757	100	3,52,271	115	46,514	...
4th ditto	Rajputana-Malwa (a)	1,664	3,52,729	212	1,664	3,72,000	223	1,43,27,866	208	1,25,98,396	183	...	17,29,470
28th Jan., 1888	Bengal-Nagpur	149	32,429	218	149	30,452	204	9,50,380	153	9,55,616	155	5,236	...
4th Feb., 1888	Southern Mahratta (b)	477	36,217	76	850	60,177	71	13,98,514	95	25,11,734	79	11,13,220	...
28th Jan., 1888	Bareilly-Pilibhit	36	2,120	59	36	1,731	48	72,540	40	68,573	40	...	3,967
21st Feb., 1888	Indian Midland	42	5,039	120	42	4,771	114	1,01,722	58	1,35,161	78	33,439	...
28th ditto	Lucknow-Sitapur	56	3,205	57	105	6,109	58	(e) 26,002	52	1,60,700	45	1,34,698	...
	Sihramau	...	...	...	83	3,094	37	...	...	(f) 148,728	34	48,728	...
28th ditto	Cuddapah-Nellore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	4,083	13,00,015	333	4,587	15,45,377	337	5,38,91,940	328	5,27,12,184	287	...	11,79,756
	<i>State Lines worked by Government.</i>												
28th Jan., 1888	Eastern Bengal (c)	606	1,49,988	247	645	1,80,382	280	66,00,250	266	76,33,325	289	10,33,075	...
4th Feb., 1888	Nalhati	27	1,793	66	27	1,832	68	66,271	59	72,191	65	5,920	...
4th ditto	Firhott	240	32,789	133	239	40,520	156	12,35,160	122	13,68,282	133	1,33,122	...
28th Jan., 1888	Wardha-Coal	45	19,800	441	45	19,747	439	5,42,076	290	5,32,331	287	...	9,745
28th ditto	Burma	327	68,136	208	327	84,117	257	18,35,526	138	22,81,463	170	4,25,937	...
31st Dec., 1887	Cherra-Companyganj	...	...	...	...	(i)	...	(g) 3,910	21	(h) 8,825	30	4,915	...
28th Jan., 1888	North-Western (d)	1,885	3,65,461	194	2,433	4,79,244	197	1,89,92,339	243	1,67,63,254	167	...	22,29,085
28th ditto	Jorhat	28	677	24	28	414	15	32,507	30	41,718	39	9,151	...
28th ditto	Bilaspur-Etawa (Katni-Unania Section)	37	2,077	56	37	1,775	48	(j) 16,281	41	60,108	39	43,827	...
	TOTAL	3,201	6,40,781	200	3,801	8,08,051	213	2,93,44,380	223	2,87,61,497	183	...	5,82,883
	GRAND TOTAL (GUARANTEED AND STATE)	11,450	33,94,455	296	12,542	37,28,512	297	13,99,77,223	299	13,65,51,969	267	...	34,25,254
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,99,92,266	150	7,00,10,140	137	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,99,84,957	149	6,65,41,829	130	...	34,43,128
	<i>Assisted Companies.</i>												
28th Jan., 1888	Bengal Central	125	8,954	72	125	11,112	89	4,48,002	87	5,20,102	101	72,100	...
28th ditto	Rohilkhand-Kumaun	67	4,116	61	67	3,982	59	2,44,449	89	2,54,301	93	9,852	...
14th ditto	Dibru-Sadiya	78	5,788	74	78	6,793	87	2,68,768	84	3,26,753	102	57,985	...
28th ditto	Bengal and North-Western	376	23,321	62	376	38,040	101	14,98,001	116	15,81,656	102	83,655	...
4th Feb., 1888	Tarakesur	22	4,183	188	22	4,544	204	1,85,561	203	2,02,724	222	17,163	...
	TOTAL	668	46,362	69	668	64,471	97	26,44,781	106	28,85,536	105	2,40,755	...
	<i>Native States.</i>												
28th Jan., 1888	Bhavnagar-Gondal	193	14,986	78	193	17,353	90	7,69,420	96	7,67,124	96	...	2,296
4th Feb., 1888	Jodhpore	64	5,118	80	124	7,600	61	1,63,636	62	2,69,769	53	1,06,133	...
28th Jan., 1888	His Highness the Nizam's	208	22,475	108	277	29,587	107	11,41,253	132	12,09,853	138	68,600	...
28th ditto	Mysore	140	8,348	60	140	9,203	66	3,78,454	66	4,02,220	70	23,766	...
28th ditto	H. H. the Gaekwar's	59	2,485	42	59	2,720	46	1,22,506	50	1,22,232	50	...	334
28th ditto	Morvi	51	834	16	68	2,218	33	35,515	30	1,07,555	39	72,040	...
28th ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	600	29	...	...	28,741	33	28,741	...
	TOTAL	715	54,246	76	882	69,341	79	26,10,844	91	29,07,494	85	2,96,650	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Bellary-Kistna State Railway.

(c) Includes the Northern Bengal, Dacca, Kaunia-Dharilla and Assam-Bihar State Railways.

(d) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(e) Total receipts from 20th November 1886 to 15th January, 1887.

(f) Total receipts from 15th September 1887 to 14th January, 1888.

(g) Total receipts from 16th June to 31st December, 1886.

(h) Total receipts from 1st April to 31st December, 1887.

(i) Return not received.

(j) Total receipts from 2nd November 1886 to 15th January, 1887.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

CALCUTTA,
The 15th February, 1888.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
IRRIGATION BRANCH.

**IRRIGATION OPERATIONS, NORTH-WESTERN PROVINCES, FOR THE "KHARIF"
SEASON (1st APRIL TO 30th SEPTEMBER) 1887.**

No. 2771, dated Allahabad, the 31st January, 1888.

RESOLUTION—By His Honour the Lieutenant-Governor, North-Western Provinces, and Chief Commissioner of Oudh.

READ—

Statements A22, B22, and C22, showing irrigation operations for kharif, 1887-88, of Canals in the North-Western Provinces.

OBSERVATIONS.—The area irrigated during kharif, 1887, was 650,597 acres, an increase, as compared with the previous year, of 60,689 acres, or 10·20 per cent.

This increase, as will be seen from the table below, is confined to the early kharif crops, *vis.*, sugarcane and indigo. There was no general fall of rain until the first week in July; during the latter part of the month and throughout August and September the rainfall was ample and well distributed, and, except for rice in a few localities, there was absolutely no demand for canal water.

The assessments on account of occupier's rate amounted to ₹19,95,753, as against ₹17,57,488 in 1886; an increase of ₹2,38,265, or 13·50 per cent.

2. Table I shows the areas of the principal crops for the past four years:—

TABLE I.

CROPS.	1884.	1885.	1886.	1887.
	Acres.	Acres.	Acres.	Acres.
Sugarcane	153,544	175,638	169,123	197,604
Rice	92,687	95,986	151,232	134,822
Bajra and Jowar	10,240	6,062	4,304	4,452
Maize	20,321	14,505	13,929	9,868
Other food-grains	4,985	7,109	8,758	9,783
Fodder crops	14,483	5,878	6,415	7,753
Fibres (cotton)	66,709	57,341	41,373	47,671
Dyes (indigo)	391,891	297,282	163,957	212,732
Miscellaneous	18,455	42,457	30,817	25,912
TOTAL	773,315	702,258	589,908	650,597

Sugarcane shows an increase of 28,481 acres; and indigo, which showed such a marked decrease during the two previous years, now shows a tendency to recover, the area irrigated exceeding that of the previous year by 48,775 acres.

The decrease of 16,410 acres under rice is due to the late commencement of the rains, and is chiefly confined to the Taráí and Bhábar Canals.

The area of *irrigated* maize depends almost entirely on the nature of the rainfall, and the fluctuations in the crop are markedly shown in the statement below, comparing the areas for the last six years with the rainfall:—

YEARS.	Area of maize irrigated.	RAINFALL.		
		July.	August.	September.
	Acres.	Inches.	Inches.	Inches.
1882	37,152	13·2	5·7	2·4
1883	92,393	6·3	1·4	4·5
1884	20,321	5·7	11·5	12·5
1885	14,505	12·2	16·1	3·6
1886	13,929	10·0	10·0	3·0
1887	9,868	13·2	13·7	7·2

1887 was an exceptionally favourable year for maize, as there was continuous rain all through the *three* months. The consequence is the maize sown on the "*gauhan*" lands (which *always* take water) was only irrigated.

If only one of the three months is dry, in addition to the above, the outlying fields are also irrigated; and if there is an early fall of rain in July, followed by a break of six weeks, as in 1883, and exceptionally large area is watered from the canals.

3. Table II compares by canals the irrigated areas during the two years, 1886 and 1887:—

TABLE II.

CANALS.	1886.	1887.	More.	Less.
	Acres.	Acres.	Acres.	Acres.
Upper Ganges	237,497	259,992	22,495	...
Lower "	103,525	143,778	40,253	...
Agra	51,083	58,949	7,866	...
Eastern Jumna	91,313	90,754	...	559
Betwa	2,677	2,290	...	387
Dún	5,884	6,300	416	...
Rohilkhand	47,465	45,657	...	1,808
Bijnor	2,028	4,367	2,339	...
Hamirpur lakes	300	282	...	18
Jhansi lakes	50	67	17	...
Tarái	22,494	13,000	...	9,494
Bhábar	25,592	25,161	...	431
TOTAL	589,908	650,597	60,689	...

The Lower Ganges Canal shows a satisfactory increase of 40,253 acres, followed by the Upper Ganges and Agra Canals with increases of 22,495 and 7,866 acres. The falling off of 9,494 acres on the Tarái Canals is due to the short rice crop.

4. Table III gives the assessments on account of occupier's rate for the last four years:—

TABLE III.

CANALS.	1884-85.	1885-86.	1886-87.	1887-88.
	R	R	R	R
Upper Ganges	11,16,995	10,04,071	8,64,057	9,54,667
Lower "	4,94,619	4,86,755	2,79,488	3,82,510
Agra	1,94,113	1,97,862	1,57,631	1,79,914
Eastern Jumna	3,87,423	3,87,910	3,87,572	3,95,953
Betwa . . . .	...	...	4,760	12,187
Dún	14,807	16,339	17,877	19,597
Rohilkhand	35,338	38,966	40,966	41,011
Bijnor	5,513	6,641	4,077	8,891
Bundelkhand lakes	209	815	1,060	1,023
TOTAL	22,49,077	21,39,359	17,57,488	19,95,753

The rate per acre irrigated is R3.26, against R3.24 in the previous year, the increase being due to the larger area of sugarcane irrigated.

ORDER.—Ordered, that copies of this Resolution be submitted to the Government of India; that it be circulated to other Governments and to local Departments, and that it be published in the *North-Western Provinces and Oudh Gazette*.

By order of the Hon'ble the Lieut.-Govr., N.-W. P., and Chief Commr. of Oudh.

J. G. FORBES, Colonel, R.E.,
Secy. to Govt., N.-W. P. and Oudh, P. W. D., I. B.

PUBLIC WORKS DEPARTMENT, N.W. P. AND OUDH.

No. A22.—KHARIF STATEMENT.

IRRIGATION OPERATIONS OF FASL KHARIF, 1887-88.

Comparative Abstract of Irrigation and Rainfall in Canal Districts of the North-Western Provinces.

DISTRICTS.	Area in acres.	Culturable, acres.	AREA IRRIGATED.		1887-88 AS COMPARED WITH 1886-87.		RAINFALL DURING KHARIF MONTHS OF 1887 and 1886.												TOTAL.	
			Kharif, 1887-88.	Kharif, 1886-87.	Increase.	Decrease.	April.		May.		June.		July.		August.		September.		1887.	1886.
							1887.	1886.	1887.	1886.	1887.	1886.	1887.	1886.	1887.	1886.	1887.	1886.		
Saharanpur	1,425,920	1,093,101	47,366	46,355	Acres.	Acres.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.
Muzaffarnagar	1,072,000	908,497	77,602	77,384	218	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	1,507,840	1,334,909	114,509	109,689	4,840	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bulandshahr	1,214,080	1,084,407	54,520	46,263	8,257	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aligarh	1,251,392	1,041,312	39,361	32,301	7,060	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Muttra	932,480	862,096	28,698	26,825	1,873	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Agra	1,187,844	936,203	11,618	13,265	...	1,647	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Etah	1,112,960	894,809	22,552	20,718	1,834	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mainpuri	1,086,080	704,593	26,502	18,413	8,089	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Farukhabad	1,100,160	864,792	13,264	10,945	2,319	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Etawah	1,084,160	795,233	48,276	35,134	13,142	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cawnpore	1,514,368	1,102,465	49,668	34,368	15,300	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Delhi	805,120	543,440	37	69	...	32	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gurgaon	1,240,320	993,280	19,500	11,709	7,791	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dera Dun	764,544	385,285	6,300	5,884	416	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bijnor	1,195,520	1,024,539	4,367	2,028	2,339	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tarai	590,720	560,856	17,863	27,239	...	9,376	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Philibhit	878,720	709,334	7,812	6,970	842	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bareilly	1,018,240	911,423	32,982	35,750	...	2,768	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jhansi	1,002,752	724,553	67	50	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hamirpur	1,464,704	1,230,803	282	300	...	18	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jalaun	995,200	777,868	2,290	2,677	...	387	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kumaun Bhadar	(Not known)	(Not known)	25,161	25,592	...	431	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	24,445,124	19,548,302	650,997	589,908	75,348	14,659	...	...	...	...	...	...	...	...	...	...	...	...	...	...

ALLAHABAD,
The 31st January, 1888.

H. W. CONDUITT,
Asst. Secy. to Govt., N.-W. P. and Oudh,
P. W. D., Irrigation Branch.

PUBLIC WORKS DEPARTMENT, N.W. P. AND OUDH.

No. B22.—KHARIF STATEMENT.

IRRIGATION OPERATIONS OF FASL KHARIF, 1887-88.

Statement in Acres of Crops irrigated in Canal Districts.

NATURE OF CROPS.	Saharanpur.	Muzaffarnagar.	Meerut.	Bulandshahr.	Aligarh.	Muttra.	Agra.	Etah.	Mainpuri.	Farakhabad.	Ramghat.	Cawnpore.	Delhi.	Gurgaon.	Dehra Dun.	Bijnor.	Tarai.	Pilibhit.	Bareilly.	Jhansi.	Hamirpur.	Jalaun.	Bhamburda.	Total.
I.—Gardens and orchards	1,265	658	1,010	565	558	85	100	233	60	39	67	231	...	68	334	2	3	13	56	2	...	7	263	5,639
II.—Sugarcane	16,926	46,266	73,686	13,049	1,005	795	1,114	4,434	3,932	3,830	7,124	5,270	...	1,452	1,293	3,269	791	1,509	9,095	58	249	1,655	208	197,604
III.—Cereals	25,730	22,451	10,215	388	574	...	10	194	433	49	158	2,432	...	...	4,567	990	17,047	6,254	23,366	2	16	9	19,937	134,822
IV.—Pulses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	188
V.—Fodder Crops	287	330	1,059	439	615	140	552	260	445	54	340	197	...	1,145	...	...	...	...	...	...	...	...	...	4,264
VI.—Fibres	410	157	315	470	2,109	21	192	931	1,069	237	594	481	...	63	...	...	...	...	...	...	...	...	...	9,868
VII.—Dyes	72	611	1,002	4	87	65	...	77	88	463	619	83	...	31	17	91	...	...	...	...	...	...	...	6,675
VIII.—Drugs	256	1,122	4,628	724	22	342	33	1,552	720	...	8	...	...	14	...	...	...	...	...	...	...	...	...	3,108
IX.—Oilseeds	390	1,870	5,733	8,941	5,336	10,385	1,631	232	576	29	763	204	...	10,074	2	7	...	...	...	...	...	...	...	7,753
X.—Miscellaneous	1,024	2,760	15,004	26,558	27,427	15,931	7,181	13,357	15,637	7,871	35,447	38,112	...	5,926	...	...	...	...	...	...	...	...	...	47,671
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	212,732
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	966
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,5
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	650
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	84
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,338
TOTAL Kharif, 1887-88	47,366	77,602	114,509	54,590	39,361	28,698	11,618	22,532	26,502	13,264	48,276	49,668	37	19,500	6,300	4,367	17,863	7,812	32,952	67	282	2,290	25,161	650,597
TOTAL Kharif, 1886-87	46,355	77,384	109,669	46,263	32,301	26,825	13,265	20,718	18,413	10,945	35,134	34,368	69	11,709	5,884	2,028	27,239	6,970	35,750	50	300	2,677	25,592	589,908

ALLAHABAD,

The 31st January, 1888.

H. W. CONDUITT,

Asst. Secy. to Govt., N.W. P. and Oudh,
F. W. D., Irrigation Branch.

PUBLIC WORKS DEPARTMENT, N.W. P. AND OUDH.

No. C22.—KHARIF STATEMENT.

IRRIGATION OPERATIONS OF FASL KHARIF, 1887-88.

Statement in Acres of Crops irrigated by Canals in Canal Divisions.

NATURE OF CROPS.	GANGES CANAL.					LOWER GANGES CANAL.					Eastern Jumna Canal.	Betwa Canal.	Dan Canals.	Rohilkhand Canals.	Bijnor Canals.	BUND-EL-KHAND IRRIGATION WORKS.		Tardi Canals.	Bhabar Canals.	TOTAL.			
	Northern.	Anupshahr.	Meerut.	Bulandshahr.	Aligarh.	Total.	Narora.	Mainpuri.	Cawnpore.	Etawah.						Bhognipur.	Total.				Jhansi Lakes.	Hamirpur Lakes.	
I.—Gardens and orchards . . .	478	352	451	440	850	2,571	106	11	218	68	42	445	225	7	334	72	2	2	...	263	5 639		
II.—Sugarcane . . .	25,819	29,074	36,347	10,724	3,911	105,875	2,994	1,452	6,880	8,606	2,156	22,178	3,314	1,655	1,293	11,312	3,269	58	83	208	197,604		
III.—Cereals . . .	20,661	1,733	7,458	643	833	31,328	17	139	276	2,286	309	3,027	6	24	4,567	33,750	990	2	16	19,937	134,822		
Bajra . . .	4	...	...	...	34	38	4	...	5	17	18	44	82	24	...	...	...	...	...	...	188
Juar . . .	...	94	...	418	973	1,485	20	105	129	592	119	965	1,812	2	...	...	...	...	...	...	4,264
Maize . . .	...	662	287	1,808	3,161	5,918	39	621	833	606	208	2,307	266	...	17	...	...	...	...	...	9,868
Miscellaneous . . .	21	397	107	191	390	1,106	932	534	411	719	42	2,638	119	32	...	...	...	...	...	...	2,064
IV.—Pulses . . .	329	27	109	...	112	577	...	...	...	...	...	...	125	76	...	...	...	...	...	...	3,108
V.—Fodder Crops . . .	398	905	2,640	722	7	4,708	...	...	...	...	...	...	389	1	...	...	...	...	...	...	8,675
VI.—Fibres . . .	463	1,407	2,142	8,933	8,102	21,047	236	574	...	39	15	864	21,915	7	...	...	...	...	...	...	1,049
Cotton . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	590
Other fibres . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	966
VII.—Dyes . . .	981	12,415	8,029	21,082	37,594	80,101	6,353	3,268	28,728	37,909	24,409	100,667	28,533	353	...	...	...	...	...	...	212,732
Indigo . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	205
Other dyes	650	
VIII.—Drugs	84	
Opium . . .	1	5	18	54	2	18,338	
Other drugs
IX.—Oilseeds
X.—Miscellaneous . . .	949	1,084	588	1,025	1,264	4,910	108	297	1,769	4,151	2,595	8,920	2,067	123	
TOTAL KHARIF, 1887-88 . . .	50,104	48,155	58,212	46,275	57,246	259,992	10,839	7,199	39,402	56,232	30,106	143,778	58,949	2,290	6,300	45,657	4,367	67	282	13,000	650,597		
TOTAL KHARIF, 1886-87 . . .	48,346	45,051	56,978	38,400	48,722	237,497	9,231	5,126	29,159	38,970	21,039	107,525	51,083	2,677	5,884	47,465	2,028	50	300	22,494	589,908		

ALLAHABAD,

The 31st January, 1888.

H. W. CONDUITT,

Asst. Secy. to Govt. N.W. P. and Oudh,
P. W. D., Irrigation Branch.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for January, 1888.

January is normally an unsettled month over Northern India. The high-pressure area which during November and December is a quasi-permanent feature in the pressure distribution of North-Western India, gives way frequently during January and is replaced by well-marked depressions which occasion clearly defined cyclonic winds, and often much rain and snow. The characteristics of these cyclonic vortices differ apparently according to the place of their origin. Those depressions which first show themselves over the north-west of the Panjab, though usually more or less deep, are ordinarily short-lived, and while occasioning unsettled weather over the Panjab and the west of the North-Western Provinces, both on the hills and plains, quickly fill up, so that their effects are limited almost entirely to the region over which they first make their appearance. Those depressions, on the contrary, which are first shown to the south of the Suliman range, and which are usually heralded by a brisk barometric fall all over Sind, Beluchistan and the Indus valley, are, though much shallower than those noticed above, much longer-lived and frequently traverse large tracts of country, travelling generally on an east-south-east course. Of these two classes of storms the past month has afforded one or two typical cases.

In addition to these storms, which are more or less characteristic of the season, the west coast has been visited by very unsettled weather occasioned by the passage northward of a series of disturbances travelling from the Malabar coast as far as the North Konkan or Guzerat coasts.

On the 1st, pressure was high all over Northern India and low on the Bombay coast. The general wind circulation was fairly normal, though in the North Konkan the direction was more northerly than is usually the case. Rain was falling in Khandesh, in the south of the Peninsula and in Ceylon. From this date until the 6th the principal feature in the weather was the passage northward of a depression along the west coast. This disturbance gave very unsettled weather to all the Bombay stations and to many in the Central Provinces. On the 4th and 5th the wind at Bombay had an average velocity of 17 miles per hour from north-east, and rainfalls varying from 0.5 inch to 2.7 inches were reported from the western and central stations. On the 6th the barometer was rising almost everywhere, and the general distribution approximating to the normal, though the depression previously reported from the west coast had left steep barometric gradients and rather cloudy and unsettled weather to Western and Central India. From the 7th to the 10th the weather over India calls for little remark. Pressure was throughout high over North-Western India, and relatively low over Burma, Ceylon, and the west coast. The wind circulation was fairly normal and the weather was fine. On the 11th a small depression appeared in Lower Sind, occasioning a south-westerly wind at Karachi and Hyderabad and a north-northeasterly wind at Jacobabad, and rain at Quetta and Karachi. On the following day the storm from Lower Sind lay between Indore and Deesa and rain had spread to Mooltan and the north-west of the Panjab. The barometer was rising fast in the Indus valley and falling briskly in the central parts of the country. From the 13th to 19th there again occurred a period during which the barometric distribution was fairly normal, the wind circulation on the whole regular, and the weather generally fine, though on the 16th, 17th, and 18th slight rain fell over Rajputana, the North-Western and Central Provinces, and at some stations in the North-West Himalaya. On the 20th the first sign of an extensive change showed itself. On this day a rapid barometric fall took place at Quetta and in the Indus valley, and a large low-pressure area appeared on the western frontier, the centre of disturbance lying apparently to the south of Quetta and west of Jacobabad. Cyclonic winds were reported from Sind and parts of Rajputana and the Panjab. On the 21st a large diffused depression was shown over Sind, Guzerat, Central India, and the south of Rajputana, and south-easterly winds had appeared

over nearly the whole of the North-West and Northern India and a northerly wind at Hyderabad (Sind). Rain was falling at Rawalpindi, Peshawar and Mooltan and snow at Murree. On the 22nd the depression had become much more clearly marked and somewhat deeper, and had its centre near Jeypur. Rather strong cyclonic winds circulated around the centre and rain had extended to most parts of the Panjab, as well as to Jhansi, Sutna and Mount Abu. Snow was falling at Murree and Simla. By the morning of the 23rd the depression had reached Seohi and almost filled up. Its movement eastward had, however, been accompanied by an extension in the same direction of the rainfall area, and rain on this day was reported from nearly all stations in Northern and Central India, from Bengal to the Indus. The rain at Rawalpindi, Sialkot and Gya and the melted snow on the hills of the North-West Himalaya exceeded 1 inch. On the 24th the depression lay between Raipur and Gopalpur. Rain still fell in Bengal but in Northern and North-Western India there had been considerable improvement in the weather. On the morning of the 25th a fresh depression was shown over Guzerat, and rain was falling over the whole of the Indus valley and the Panjab, and snow on the hills of the North-West Himalaya. This depression subsequently travelled east-south-eastward to the Central Provinces and developed very considerably. It occasioned a return of south-easterly winds and rain to the North-Western Provinces and gave north-westerly winds and rain to Rajputana and Guzerat.

At the same time, a local depression had appeared in the north-west of the Panjab, occasioning general rain and snow in its neighbourhood. About 3 feet of snow fell at Mussooree and Simla. By the morning of the 27th the Panjab depression had disappeared, while the Central Provinces depression had continued to travel south-eastward and lay near Gopalpur. Rain was reported from the whole of Bengal and the North-Western Provinces, but had ceased over the greater part of the Panjab and Rajputana. On the 28th the depression was crossing the Bay of Bengal and rain was still falling in Assam and around the head of the Bay, but in other parts of India the distribution of pressure and the circulation of the winds had become fairly normal, and except at a few places the weather had been fine. On the 29th the depression last seen near Gopalpur reappeared near Akyab, and rain was falling over Burma and Assam. In most other parts of India conditions appeared fairly quiet, but in Lower Sind rain and a falling barometer were reported. On the 31st a well-marked disturbance lay to the west of Rajkot, and strong easterly winds and rain were reported from Lower Sind. Elsewhere the weather called for no remark.

Pressure.—The mean pressure of the month has been above the average except at the hill stations where, alike at Darjeeling and on the North-West Himalaya, there has been a slight deficiency. The excess was greatest over the Peninsula and Ceylon, and least in Burma and the Panjab.

Temperature.—Except in Ceylon, the Circars, and part of Burma, the month has been cold almost everywhere. In Northern India the deficiency ranged from 1° to 5° ; in the central parts of the country from 2° to 7° ; in Rajputana from 4° to 6° ; and in the Peninsula from 1° to 3° . On the hills between the 25th and the close of the month, sharp frost was experienced, the lowest temperature recorded being $21^{\circ} 1$ at Simla on the morning of the 27th.

Humidity.—Has been generally below the mean in Northern, and above it in Central and Southern India.

Rain.—Has fallen in all the Provinces, and the total amount has been slightly to largely in excess of the average, except in Malabar, Mysore, the Carnatic, Ceylon, and North Bengal. The greatest excess, both absolutely and relatively, is reported from the Konkan coast.

This wet month has done much to obliterate the seasonal deficiency which has hitherto existed over Northern India, and, at several stations in Bengal and the North-Western Provinces, and at a few in the Panjab, the total rainfall since November 1st is now in excess of the average. In Central and Western India there is a large excess.

The following table shows the amount of rain and the difference from the average, during the month of January, 1888, according to districts, as far as is indicated by the telegraphic reports :—

DISTRICTS.	Number of stations.	Average rain-fall in January.	Difference from the average in January, 1888.
Punjab—West	7	1'39	+0'52
Do. East.	4	1'53	+0'20
North-Western Provinces—Trans-Gangetic	9	1'47	+0'55
Do. . Do. Cis-Gangetic	3	0'62	+0'20
Behar	2	0'69	+1'52
Northern Bengal	2	0'60	—0'10
Assam—Cachar	3	0'71	+0'55
Lower Bengal—Chutia Nagpur	7	0'43	+0'70
Orissa—Northern Circars	6	0'30	+0'49
Central Provinces—South	7	0'50	+0'66
Perar—Khandesh	2	0'47	+0'99
Rajputana, Central India, Saugor and Nerbudda	8	0'43	+0'42
Sind—Cutch	3	0'37	+1'27
Guzerat	3	0'06	+0'42
Konkan	4	0'09	+2'12
Deccan—Hyderabad	5	0'13	+0'45
Malabar	4	0'37	—0'16
Mysore—Bellary	4	0'35	—0'18
Carnatic	6	0'70	—0'38
Lower Burma	6	0'12	+0'07
Ceylon	2	3'73	—2'09

W. L. DALLAS,

for Offg. Meteorological Reporter to the Govt. of India.

Simla, 10th February, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the Week ending Feb. 8th, 1888.

The weather of the past week has been on the whole less unsettled than that of the preceding seven days, but both pressure and temperature have undergone frequent and considerable oscillations, and the winds have been very unsteady. On two days, *viz.*, February 3rd and 4th, rain was general throughout Northern and Central India.

On the 2nd a large low-pressure area was shown over Sind and Guzerat, and rain was falling at Jacobabad, Hyderabad, Karachi and Ajmere. Relatively low pressures also existed along the foot of the hills, and rain was reported from Darjeeling, but elsewhere the barometer was high and the weather fair. On the 3rd a rapid barometric decrease was reported from the Panjab, a depression lay near Murree and Rawalpindi, and cyclonic winds were blowing over the whole of North-Western and Central India. Rain was general over that part of the country lying to the north-westward of a line running from Rajkot north-eastward to Allahabad. The largest amounts were $1\frac{1}{2}$ inch at Murree and about 1 inch at Rawalpindi, Multan and Mount Abu. On the following day the barometer had risen fast in North-Western India and the depression had disappeared, but unsettled weather continued and, though it had ceased in Guzerat and Sind, rain continued to fall over the Panjab, the North-Western Provinces and part of Central India. The amounts were everywhere below

1 inch. On the 5th, a large area of high pressure overlay the north-western stations, and the weather had improved generally, though rain was still reported from Nowgong, Allahabad, Dhubri and Sibsagar. On the 6th there occurred little change of importance. On the 7th, the barometer was again falling in the North-West and over Baluchistan, and rain had recommenced in Sind and at Quetta. On the 8th, a low-pressure area was shown over the Panjab and the North-Western Provinces, and rain was falling at Quetta, Jacobabad, Jhansi and Mussoorie.

Pressure.—The mean pressure of the week, compared with the monthly average, was above the normal everywhere. The excess was considerable over the plains, but slight at the hill stations.

Temperature.—Was low almost everywhere. A part of this deficiency is undoubtedly due to the method of comparison, but in the Panjab and North-Western Provinces, Rajputana, Central India and Sind, the weather was very cold for the time of year.

Humidity.—The air was much damper than usual.

Rain.—Has fallen in all provinces except Burma, Ceylon, Malabar, Bombay and Madras. The heaviest total fall occurred on the hills, but in the Panjab, Guzerat, Central India, Sind and Rajputana, the week's fall was everywhere large. In the Berars and Central Provinces, the total fall was insignificant.

The concluding table gives the total rainfall of the past week according to provinces:—

DIVISIONS.	Number of stations.	Total rainfall.
Burma	0	0
Bengal and Assam	4	1'22
North-Western Provinces and Oudh	8	1'79
Panjab	9	6'01
Hill Stations	6	7'88
Ceylon	0	0
Malabar Coast	0	0
Bombay	0	0
Berars and Central Provinces	1	0'02
Guzerat and Central India	5	2'36
Sind—Rajputana	6	4'92
Madras	0	0

W. L. DALLAS,

for Offg. Meteorological Reporter to the Govt. of India.

Simla, 11th February, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—For week ending the 11th February, 1888.—No rain except a small quantity in Ganjam. Rainfall to date generally sufficient except in parts of Vizagapatam, Madura and Salem. Agricultural operations progressing as usual. Crops generally good but very slightly damaged here and there by rain, disease or insects. Wet crops under rain-fed tanks in parts of Madura withering

owing to deficient supply of water. Pasture generally sufficient but scanty in Malabar and parts of Madura and Anantapur and decreasing in Vizagapatam. No material fluctuations in prices. General prospects favourable.

Bombay.—*For week ending the 15th February, 1888.*—Rain in parts of Sind; beneficial to late crops in Upper Sind Frontier. Wheat in parts of Nasik, Dharwar and Wadhwan and *jowari* in parts of Satara damaged; cotton in parts of Dharwar and Belgaum and linseed in parts of Nasik blighted. Standing crops fair in Colaba and Baroda; middling in Thana and Bijapur and good in other districts. Harvesting of early crops almost completed in Sholapur; that of late crops in progress in Surat, Kaira, Panch Mahals, Nasik, Poona, Ahmednagar, Sholapur, Bijapur, Belgaum, Dharwar and Kathiawar. Cotton-picking continues in Ahmedabad, Surat, Kathiawar and Bijapur. Preparations for sowing of next season's crops in progress in Nasik, Bijapur and Karachi. Probable outturn of opium in Baroda 12 annas; of wheat in Wadhwan from 9 to 10 annas, and of late crops in general 14 annas in Karachi and Hyderabad and 12 annas in Nasik and Ahmednagar. Fodder scarce in one taluka of Dharwar.

Bengal.—*For week ending the 14th February, 1888.*—Rain fell generally throughout Bengal Proper, Orissa and Chota Nagpur, but in Behar showers are reported only in parts of the Bhagulpore Division. The *rabi* crops have benefited and the moisture has assisted ploughing for early rice and jute. *Boro* rice is doing well. Tobacco is in good condition. *Ganja* in the Rajshahye district promises well. Poppy is generally a good crop; the plants are in flower, and in some places the collection of opium has begun. Sugarcane harvest is yielding a good outturn.

N.-W. P. and Oudh.—*For week ending the 15th February, 1888.*—Slight rain fell in Cawnpore and some northern districts. The weather is generally cloudy. All crops are doing well and opium prospects are good. The supplies in markets are reported sufficient but prices continue high and have risen in Lucknow, Partabgarh, Moradabad, Agra and Kumaun. The condition of agricultural stock is satisfactory.

Panjab.—*For week ending the 15th February, 1888.*—Slight rain fell in some districts. Prices are reported to be stationary in eight districts and falling in four; the fall that has commenced may be expected to continue. Ploughings for *kharif* in progress throughout the province. *Rabi* prospects have improved by the recent fall of rain. Prospects are now reported good from every district but Hissar where more rain is needed. Late sown barley doing well. Crops slightly damaged by frost in Hissar. Stock cattle are generally healthy. Fodder scarce in most districts. Poppy crops average.

Central Provinces.—*For week ending the 15th February, 1888.*—Weather rather cloudy and unsettled with slight rain in eastern districts. Hail has done some damage to crops in a few villages in Saugor, Jabalpur, Hoshangabad and Bilaspur. Clear weather required. Linseed expected to yield only 4 annas in Raipur; prospects of other winter crops generally favourable. Prices rising in places. Cattle in fair condition.

Burma.—*For week ending the 11th February, 1888.*—Slight rain has fallen in the Kyaukphyu, Moulmein, Amherst and Shwegyin districts of Lower Burma, and in the Bhamo, Myadoun, Mandalay and Taungdwingyi districts of Upper Burma. Ploughing and planting of dry weather crops progressing. Condition of agricultural stock good. Estimates of probable outturn of harvest have risen slightly in Thonegwa and considerably in Mandalay. In other districts the estimates remain the same as last week. Price of paddy has risen in the Kyaukphyu, Tounghoo, Myadoun, Mandalay, Taungdwingyi and Yamethin districts and slightly in the Kyaukse and Myingyan districts. Price of paddy has fallen in the Bassein and Pagan districts.

Assam.—*For week ending the 15th February, 1888.*—Weather cool and windy. Light rains in most districts has done good to tea and helped plough-

ing for summer rice. Sugarcane crushing nearly over. Potatoe sowing going on in the Hill Districts.

Mysore and Coorg.—*For week ending the 15th February, 1888.*—No rain. Crops in good condition. Sowing of paddy and planting of sugarcane commenced in parts. Condition of cattle generally good. Prices slightly risen in the Bangalore, Kolar and Kadur districts.

Coorg has also had no rain. Coffee prices have shown some improvement. Other prices stationary.

Berar and Hyderabad.—*For week ending the 15th February, 1888.*—In Berar the *kharif* harvest is nearly completed. Of the *rabi* crops, wheat in ear, gram and linseed in pod—all in good condition. Fodder getting insufficient in the Amraoti district. No marked change in the prices of food grain.

In Hyderabad agricultural prospects continue fair. Prices are stationary.

Central India.—*For week ending the 15th February, 1888.*—No rain. No change in agricultural operations or condition of standing crops since last report. Outturn of harvest expected good, except in Western Malwa and Goona. Irrigated wheat crop in Bhopawar slightly damaged. Agricultural stock in good condition except in Goona. Pasturage and fodder good. Prices of food grains steady in Bhopal and Baghelkhand, falling in Bhopawar and rising or high elsewhere. Opium crop good.

Rajputana.—*For week ending the 15th February, 1888.*—Agricultural operations satisfactory. Standing crops and prospects good. Agricultural stock in fairly good condition. Pasturage or fodder sufficient. Prices still high. Opium somewhat damaged in Meywar and Jeypore.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

REVIEW OF MR. ROYLE'S REPORT ON THE INDIAN SECTION OF THE
COLONIAL AND INDIAN EXHIBITION.

Cir. No. $\frac{15}{5-8}$ Ex.

Extract from the Proceedings of the Government of India, Revenue and Agricultural Department, dated 17th February 1888.

MUSEUMS and EXHIBITIONS.

READ—

Letter, dated 1st April 1887, from Sir Philip Cunliffe-Owen, K.C.M.G., C.B., C.I.E., Secretary to the Royal Commission for the Colonial and Indian Exhibition of 1886, to His Excellency the Viceroy and Governor General, communicating observations on the collections of exhibits contributed from India.

Despatch No. 86 (Statistics and Commerce), dated 25th August 1887, from Her Majesty's Secretary of State for India, transmitting the Report of Mr. J. R. Royle, C.I.E., on the Indian section of the Exhibition and his accounts of the sale of exhibits.

RESOLUTION.

The accounts of the Indian Courts at the Colonial and Indian Exhibition held in London in 1886 having been examined and disposed of, the Report on the Indian section, submitted by Mr. J. R. Royle, C.I.E., Official Agent to the Government of India at the Exhibition, together with the following account of the proceedings and action taken in India, is published for general information.

2. An invitation to take part in the Exhibition was received from His Royal Highness the Prince of Wales by the Indian Government in June 1884, but it was not till March 1885 that the orders of Her Majesty's Government were received laying down definitely the share in the project to be taken by the Government of India. These instructions limited the expenditure to be incurred in direct connection with the London Exhibition to one lakh of rupees exclusive of the cost of packing and freight, but permitted the contribution on loan of any articles which might be provided for the Exhibition which it was at that time intended to hold at Bombay in 1887-88. With the despatch of exhibits from the Indian ports the responsibility of the Government of India ceased. The management and control in England were unconditionally entrusted to the Royal Commissioners, who subsequently appointed Sir Philip Cunliffe-Owen, K.C.M.G., C.B., C.I.E., to be Executive Commissioner for India in their behalf, but the Government of India was permitted to send one European officer to arrange and explain the collection of economic products, and a few native officials and attendants, the cost of their deputation being met from the grant of one lakh. The Royal Commissioners, to whom a sum of £20,000 was guaranteed from Indian revenues in case of the expenses of the Exhibition exceeding the receipts, undertook to meet all charges connected with the fitting up of the Indian Courts and the display of exhibits, and also arranged to purchase specimens of the more expensive kinds of artware excluded from the scope of the collections which the Government of India was authorised to contribute. It was arranged that an officer directly responsible to the India Office should be appointed to protect the interests of Indian exhibitors, and for this purpose, the services of Mr. J. R. Royle, C.I.E.,

of the India Office, whose previous experience as Indian representative at the Amsterdam Exhibition of 1883 specially fitted him for the duty, were placed at the disposal of the Royal Commissioners as Assistant Secretary for India, and as Official Agent to the Government of India for the guardianship and eventual disposal of exhibits.

3. At an early stage in the arrangements the consent of the Government of Bombay was asked for and obtained to the loan, for previous display in London, of exhibits intended for the Bombay Exhibition, and His Excellency the Governor General in Council takes this opportunity of recording the obligation of the Supreme Government for the cordial manner in which the Local Government and the guarantors of the Bombay Exhibition acceded to an arrangement to which the success of the Indian section of the Colonial and Indian Exhibition was in great measure due. The Government of Bombay further agreed to contribute towards the purchase of exhibits for the two Exhibitions such sum not exceeding one lakh, as would suffice, together with the contributions of other Local Governments, to make up $1\frac{1}{2}$ lakhs. The contributions of Local Governments having amounted to Rs1,500, the sum which the Government of Bombay was actually called upon to subscribe was Rs68,500. To the $2\frac{1}{2}$ lakhs (*i.e.*, one lakh from the Imperial and one and a half from the Bombay and Provincial Governments) thus available for the equipment of the Indian Courts, the Royal Commissioners subsequently added a grant of Rs31,168 for the preparation, on their behalf, of a series of carved ornamental screens, to form a façade in the Court of Indian Artwares. These resources were largely supplemented by the liberality of many Native Chiefs and Nobles to whose liberal contributions some of the most attractive collections of exhibits were due. The entire cost of the representation of Hyderabad, Baroda, and Jeypore was borne by the Rulers of those States, and to them and to the Chiefs and Nobles and European and Native gentlemen who made donations and loans of economic and art exhibits His Excellency the Governor General in Council desires to express his acknowledgments for their public-spirited and generous co-operation.

4. In order to avoid as far as possible the risk and expense of returning loan exhibits to Bombay, it was resolved to restrict the sum of $1\frac{1}{2}$ lakhs subscribed by Local Governments, including Bombay, to the purchase of specimens of artware, ornamental fabrics, &c., of a saleable character, on the understanding that if disposed of in London, duplicates for the Bombay Exhibition would be purchased in India from the sale-proceeds realized. The separate grant of one lakh sanctioned by the Secretary of State was reserved by the Government of India for the preparation of collections illustrative of the economic products of the country and rough manufactures and of its administrative system, and for defraying incidental expenses connected with the European officer and native officials whose deputation to England was authorised by the Secretary of State. Following this division of funds the purchase and despatch of artware were entrusted to officers or committees nominated in each Province by the Local Governments, with permission to correspond direct with the Revenue and Agricultural Department, that Department, which had for some time past been developing an organization for the purpose, itself undertaking the collection of raw products and primary manufactures. The despatch of exhibits commenced in December 1885, and it is owing to the exertions of the Provincial officers and committees, to the excellent arrangements made for the shipment of exhibits by the agents at the ports, and to the activity with which their

efforts were seconded by Mr. Royle and Mr. C. Purdon Clarke, C.I.E., Honorary Architect to the Executive Staff in London, that the Indian Courts presented so satisfactory an appearance on the 4th of May 1886, when the Exhibition was opened by Her Majesty the Queen, as to obtain the special commendation of His Royal Highness the Prince of Wales and the Royal Commissioners in a congratulatory telegram to His Excellency the Viceroy. To the gentlemen whose names are appended to this Resolution, His Excellency the Governor General in Council wishes the thanks of the Government of India to be conveyed for the zeal and ability with which they accepted and carried out, in most cases as an addition to their regular duties, the share assigned to each in the onerous work of selecting, purchasing, ordering, collecting, and despatching the vast number of articles comprised in the Indian contribution to the Exhibition.

5. Of the Indian exhibits themselves a sufficient general description is contained in Mr. Royle's report, and it is here unnecessary to say more than that they formed a more adequate representation of the country and its natural and industrial products than had been attempted on any previous occasion. The system adopted for the arrangement of exhibits, however, deserves notice, as it differed in some respects from the classification adopted at previous Exhibitions. Exhibits of artware including fabrics were arranged primarily in Provincial Divisions or Courts according to localities of production, instead as heretofore being grouped according to a technical classification. Raw products and rough manufactures on the contrary followed a technical classification, irrespective of geographical distribution. In other words, the collections of products were national or imperial, while those of artware were local or provincial. In thus departing, in the case of artware, from the usual method of arrangement, the Government of India was influenced by a desire to illustrate and emphasize the essentially conservative nature of the artistic ideas of the country which, though beginning to yield to the influence of a new industrial development, are still distinguishable by peculiar local characteristics which lend them a special value and attractiveness, and which it is for many reasons desirable to foster and preserve as far as possible. It was obvious, however, that a similar arrangement in the case of raw materials, which are only to a limited extent the production of special localities and otherwise differ only so far as they are affected by soil and climate, would have resulted in an unnecessary reduplication of specimens, besides being productive of increased labour and expense. Hence it was resolved to display them under a technical classification based upon their nature and uses, and their arrangement was entrusted to Dr. G. Watt, C.I.E., who had already been charged by the Government of India with the compilation of a Dictionary of Indian Economic Products. The instructive character of the economic collection was enhanced by a valuable series of cartographic exhibits provided by the Survey Department. One exception to the general plan of arrangements originally laid down was subsequently permitted by which, at the instance of the Royal Commission, silk exhibits, both raw and manufactured, were placed in a separate Court under the management of Mr. T. Wardle, of Leek, who had for many years taken a personal interest in the subject. His disinterested labours in the cause of an important industry, though unhappily not at present a prosperous one, are gratefully recognised by the Government of India and will not be wasted.

6. It has been mentioned that the expenses of the packing and freight of exhibits were sanctioned as a separate charge, and in order to simplify accounts

the Government of India undertook to meet all such charges in the first instance on both Government exhibits and private exhibits sent through official agency and to recover them as far as possible by the addition of a percentage to the fixed sale prices of exhibits. It was, however, decided by the Secretary of State, in view of the great convenience of affixing sale prices to the goods as they were unpacked and the impossibility of calculating in advance the ultimate proportion of freight and other charges to be added to the price of each article, to allow the Official Agent discretion as to the actual prices to be charged. In the exercise of this discretion Mr. Royle fixed such prices as seemed best calculated to ensure a ready sale, and the abandonment of the project for an Exhibition at Bombay rendered it desirable that as many articles as possible should be disposed of in London in order to avoid charges for return freight. Better financial results were thus obtained on the whole than would probably have been forthcoming by a rigid adherence to original prices, and the Government of India is assured that every care was taken to avoid obscuring the true value of the goods to the injury of future trade. As shown in Mr. Royle's report, the total sum realized on exhibits of artware was £20,042, of which £2,297 went to meet expenses in England, including among other payments a deduction of 5 per cent. paid to the Royal Commission as a contribution towards the cost of establishment for the custody and sale of exhibits, leaving £17,745 for remittance to India as the net realization on articles sold valued at ₹2,29,823. It has been decided that private exhibitors shall receive in full the original sale prices of their exhibits, and it is understood that the sums which have been distributed to Local Governments, &c., after crediting ₹35,500 towards the cost of packing and freight, will suffice for this purpose, and in most instances leave a sufficient surplus to recoup the expenditure incurred from provincial revenues on artware exhibits. The Government of India is indebted for this satisfactory result to the unremitting care and labour of its Official Agent, Mr. J. R. Royle, and has much pleasure in recording its appreciation of the excellent services continuously rendered by him in that capacity.

7. The remaining collections, namely, those provided by the Government of India from the separate grant of one lakh of rupees, consisting of raw products and primary manufactures, ethnological models, &c., have been presented, as Mr. Royle explains, to various museums and institutions, including the Imperial Institute. The nature of these collections made it improbable that more than an inconsiderable portion of the outlay would be recovered by sale, while their distribution for permanent preservation and reference served to perpetuate the principal object of the exhibition itself. That object, as stated by His Royal Highness the President of the Royal Commission, was to demonstrate on the fullest scale to the people of the United Kingdom the unbounded industrial resources at their command within the limits of Her Majesty's Colonial and Indian Dominions, and has, the Government of India is assured, been as fully attained as circumstances admitted. Having regard to the long-established intercourse between India and the West, no direct and immediate commercial results, such as occasionally follow the exposition of the product of new regions, could reasonably be expected, but the Exhibition was successful in attracting attention to the necessity of systematic exploration in the field of Indian economic products as a promising source of fresh and important industries, and the possibility of utilizing under proper instruction the artistic taste and skill of native artizans in the production of wares suited to European requirements. The need for systematic enquiry

on practical lines was clearly established at a series of conferences we held twice or three times a week at the Indian Courts by the courteous permission of the Royal Commission, at which each class of products was in turn examined and discussed with commercial and scientific experts and manufacturers from London and from other important commercial centres. The general result of the careful examination to which Indian products were thus subjected was the conclusion that while there existed a variety of new or little known Indian substances which might be brought to important industrial uses, no decisive opinion could be formed as to their value and utility until fuller information was available in regard to the extent of their production and prices, and until the purposes for which they are suited had been sufficiently demonstrated by a careful series of experiments and by scientific analysis of a rigorous character. A considerable impulse has been given in recent years to the collection and publication of information regarding Indian products by the various exhibitions which preceded the Colonial and Indian Exhibition. To that Exhibition is due the effort made for the first time to bring all the economic products of India under a comprehensive survey, of which the basis is now being laid in the Dictionary under preparation by the Imperial Reporter on Economic Products, whose appointment for the purpose is itself a result of the Exhibition of 1886. In the Imperial Institute, founded in commemoration of the fiftieth year of the reign of Her Majesty the Queen-Empress, will, the Government of India hopes, be found, on the other hand, the organisation for bringing the properties of the products themselves under continuous scientific investigation and experiment. Thus in prominently drawing public attention to these objects the Exhibition may be regarded as an important and practical step in the policy advocated and developed by the Government of India for the investigation and exploitation of indigenous products and manufactures. The fact that a very large number of exhibits were sent by native workmen on their own account is an encouraging experience of the late Exhibition, and would seem to point to the conclusion that they are becoming more keenly alive to the advantages of advertisement and the demands of foreign customers.

8. In conclusion, His Excellency the Governor General desires to express, on behalf of the Government of India, its obligations to Sir Philip Cunliffe-Owen, on whom as the sole Executive Commissioner for India the entire responsibility rested of arranging the exhibits contributed by the Governments and Native States of the Indian Empire, and to whose personal efforts the successful appearance of the Indian Courts was greatly due, and at the same time to acknowledge the consideration and assistance accorded by the Royal Commissioners, which secured to the representation of India at the Colonial and Indian Exhibition of 1886, the position, prominence and distinctive character which were worthy of her place in the British Empire.

ORDER.—Ordered, that the foregoing Resolution be communicated to all

Madras.
Bombay.
Bengal.
North-Western Provinces
and Oudh.
Punjab.
Central Provinces.
Birma.
Assam.

Baroda.
Rajputana.
Central India.
Baluchistan.
Hyderabad.
Mysore.
Nepal.
Kashmir.

Local Governments and Administrations and Agents to the Governor General and Residents in Native States noted on the margin, with the intimation that a copy of the Resolution has been sent to each of the

gentlemen named in the list appended to the Resolution.

ORDERED, also, that it be published, with the report submitted by Mr. J. R. Royle, in the Supplement to the *Gazette of India*.

[True Extract.]

B. O. BUCK,

Secretary to the Government of India.

APPENDIX.

Officers and Committees entrusted with the collection and despatch of Indian Exhibits for the Colonial and Indian Exhibition, 1886.

OFFICIAL collections in India were made under the general administration and direction of the Revenue and Agricultural Department of the Government of India:—

I.—ADMINISTRATION.

By the following Officers:—

Geology	H. B. Medlicott, Esq.
Meteorology	H. F. Blanford, Esq.
Survey of India	{ Lieutenant-Colonel J. Waterhouse. Major C. Strahan, R.E.

Salt, Excise, Opium, Mints, Post Office, Government Printing, Education, Police, Sanitary and Medical, Public Works, Military, &c., &c.	{ Collections were made under the orders of the Heads of the Departments concerned.
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II.—ECONOMIC PRODUCTS.

By the following Officers:—

Raw Products and Rough Manufactures.	{ Dr. G. Watt, M.B., F.L.S., on special duty with the Government of India, Revenue and Agricultural Department. Babu T. N. Mukharji, Revenue and Agricultural Department, Government of India.	{ Assisted by the Exhibition Committees in Bombay and Bengal and the Chambers of Commerce at Calcutta and Bombay.
Timbers and Forest Produce.	{ B. Ribbentrop, Esq., Inspector-General of Forests. R. H. C. Whittall, Esq., Assistant Inspector-General of Forests. F. B. Manson, Esq., Deputy Conservator of Forests, Bengal, on special duty.	{ Assisted by the Executive Officers of the Forest Department working under the orders of the Inspector-General.

III.—ART-WARE AND FABRICS.

By the following Committees and Officers appointed by the Governments of the various Provinces in India, or the Rulers of Native States:—

MADRAS.

COMMITTEE	{ Colonel H. P. Hawkes, Deputy Commissary General, <i>President</i> . Dr. G. Bidie, M.B., C.I.E. E. B. Havell, Esq. J. C. Shaw, Esq.	{ C. Deane, Esq. G. G. Orr, Esq. C. A. Lawson, Esq. C. Benson, Esq. Dr. E. Thurston.
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BOMBAY.

COMMITTEE	{ The Hon'ble Forbes Adam, Member of the Bombay Legislative Council, <i>President</i> . E. C. K. Ollivant, Esq. Major A. B. Portman. Dr. D. Macdonald.	{ Haji Karim Mahomed Sulleman, Esq. E. T. Leith, Esq. Nanabhai Byramji Jijibhai, Esq. Vrijbhukan Das Atmaram, Esq. J. Griffiths, Esq., <i>Secretary</i> .
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BENGAL.

COMMITTEE.	H. A. Cockerell, Esq., C.S.I., Member, Board of Revenue, <i>President</i> .	J. D. Maxwell, Esq.
	D. Cruickshank, Esq., <i>Vice-President</i> .	R. Miller, Esq.
	H. Berger, Esq.	J. Murdoch, Esq.
	Surgeon-Major D.D. Cunningham.	A. Pedler, Esq.
	M. Finucane, Esq., B.C.S.	T. Ralli, Esq.
	J. Henderson, Esq.	H. H. Risley, Esq., B.C.S.
	C. R. Hills, Esq.	A. Simson, Esq.
	J. J. J. Keswick, Esq.	Hon'ble Colonel S. T. Trevor, R.E.
	Dr. G. King.	Lieutenant-Colonel J. Water- house, B.S.C.
	R. Lyall, Esq.	M. Jackson, Esq., Member and <i>Secretary</i> .
	Hon'ble A. P. MacDonnell, B.C.S.	

NORTH-WESTERN PROVINCES AND OUDH.

D. M. Smeaton, Esq., B.C.S., Director, Department of Agriculture and Commerce.
 Lieutenant-Colonel D. G. Pitcher, Assistant Director, Department of Agriculture and Commerce.
 F. S. Growse, Esq., C.I.E.
 Dr. J. W. Tyler, Superintendent, Central Jail, Agra.
 A. Constable, Esq., Personal Assistant to the Chief Engineer, Oudh and Rohilkhand Railway.

PUNJAB.

J. L. Kipling, Esq., Principal, Mayo School of Art, Lahore.

CENTRAL PROVINCES.

J. B. Fuller, Esq., B.C.S., Director, Department of Agriculture.

BURMA.

H. L. Tilly, Esq., Executive Engineer.

ASSAM.

H. Z. Darrah, Esq., B.C.S., Director, Department of Agriculture.
 Colonel J. Johnstone, C.S.I., Political Agent, Manipur.
 Major T. J. Willans, R.E., Executive Engineer, Shillong.

COORG.

Colonel T. G. Clarke, Commissioner of Coorg.
 Colonel A. LeMessurier, Consulting Engineer, Bangalore.
 W. McHutchin, Esq., Executive Engineer, Mysore State Railway.

HYDERABAD STATE.

Colonel C. J. O. Fitzgerald, Commanding 3rd Cavalry, Hyderabad Contingent, Hyderabad.

MYSORE STATE.

Colonel A. LeMessurier, Consulting Engineer, Mysore, Bangalore.
 W. McHutchin, Esq., Executive Engineer, Mysore State Railway.

BARODA STATE.

COMMITTEE	Captain J. Hayes Sadler, Assistant Agent to the Governor-General, <i>President</i> .	Abbas S. Tyabji.
	Major F. H. Jackson.	Rao Bahadur Raoji Vithal.
	Rao Bahadur Laxman Jagganath.	Rao Saheb Har Govindas Dwarkadas.
	Rao Bahadur J. S. Gadgil.	Ambalal Sakarlal Desai.
	T. S. Tait, Esq.	Dinsha Ardeshir Talearkhan, <i>Honorary Secretary</i> .
	P. Reynolds, Esq.	

KASHMIR STATE.

Colonel Sir O. St. John, K.C.S.I., R.E., B.S.C., Resident in Kashmir.

N.-W. FRONTIER.

Colonel Sir Robert Sandeman, K.C.S.I., Agent to the Governor General, Beluchistan.

NEPAL STATE.

Surgeon G. H. D. Gimlette, Residency Surgeon, Nepal, Katmandu.

CENTRAL INDIA STATES.

J. Johnstone, Esq., Principal of the Residency College, Indore.

AJMERE AND RAJPUTANA.

Colonel Sir E. R. C. Bradford, K.C.S.I., M.S.C., Agent to the Governor General, Rajputana.

R. S. Whiteway, Esq., B.C.S., Settlement Officer, Ajmere-Merwara.	Captain W. H. C. Wyllie, C.I.E., Political Agent, Kotah.
Surgeon-Major J. P. Stratton, M.D., Resident, Eastern Rajputana States.	Captain A. C. Talbot, S.C., Political Agent, Bikanir.
Surgeon-Major T. H. Hendley, in Medical charge, Eastern Rajputana States, and Honorary Secretary to the Museum Committee, Jaipur.	Lieutenant-Colonel W. J. W. Muir, S.C., Political Agent, Harraoti and Tonk.
Colonel P. W. Powlett, S.C., Resident, Western Rajputana States.	Colonel C. K. M. Walter, S.C., Resident in Meywar.
Lieutenant-Colonel H. P. Peacock, Political Agent, Alwar.	Lieutenant-Colonel C. B. Euan-Smith, C.S.I., Political Agent, Bhartpur and Karauli.

The shipment of exhibits was entrusted to—

Calcutta—W. A. Dangerfield, Esq., R.N., Agent for Government Consignments.

Bombay—Messrs. King, King & Co.

Madras—Lieutenant J. H. Taylor, R.N.R., Master Attendant.

Report by Mr. J. R. Royle, C.I.E., on the Colonial and Indian Exhibition, 1886, Indian Section.

1. In submitting the following Report on the Indian Section of the late Colonial and Indian Exhibition, I have thought it advisable, before proceeding to show how the collections have been disposed of, to give a brief sketch of the part played by India in the Exhibition.

2. It was in the autumn of the year 1884 that H.R.H. the Prince of Wales first notified the Secretary of State for India his assumption of the Presidency of the Royal Commission for the Colonial and Indian Exhibition, and explained the general features of the scheme he proposed for the administration of the Indian Section. These arrangements were communicated to the Government of India by the Secretary of State, and, after some correspondence had passed, it was determined by Lord Kimberley that India's participation in the Exhibition should be limited as follows:—

- (a) The Secretary of State to subscribe to the Guarantee Fund of the Exhibition the sum of £20,000.
- (b) The Government of India to be permitted to incur an expenditure of £10,000, in addition to all charges for freight, for the purpose of covering the cost of a collection illustrating the raw produce and ordinary manufactures of the Indian Empire.
- (c) The Royal Commission to provide a sum of £3,000 for the purchase of sumptuary art objects, and depute an officer to India to make a suitable selection.
- (d) The Royal Commission also to pay all charges for the installation of the Indian collections, the Executive Administration being entrusted to the Secretary, Sir Philip Cunliffe-Owen: and to secure the interests of the Indian Government, and of Indian Exhibitors, Mr. J. R. Royle, of the India Office, was appointed Assistant Secretary, for the purpose of supervising the work of the Indian Section.

Mr. Royle was later on specially appointed Official Agent for the Government of India, and the Government of Madras also placed the charge of their collections in his hands.

3. It being soon found that the sums alluded to above would be quite inadequate to properly represent Indian produce and manufactures, they were supplemented by—

- (e) Collections which the Native Princes and gentlemen of India agreed to contribute in response to the invitation of H.R.H. the Prince of Wales.
- (f) By grants made by the various Local Governments in India from provincial funds, and
- (g) By a sum of £6,850 originally granted for purchasing collections for an Exhibition which it was contemplated to hold in Bombay during 1886-87. This Exhibition being however subsequently abandoned, it was decided to allow the collections lent on its behalf to the London Exhibition to be sold there.
- (h) By a later grant of £2,500 made by the Royal Commission for the purpose of providing ornamental carved screens to enclose the various provincial art-ware courts.

4. The funds available for providing collections from India thus consisted of:—

	£
Government of India Grant	10,000
Royal Commission Grant	3,000
Bombay Exhibition Grant	6,850
Royal Commission Screen Grant	2,500
TOTAL	22,350

To this sum must be added the cost of private contributions and certain grants which the various Local Governments were able to make from Provincial funds.

5. The whole of the arrangements for collecting and forwarding from India the goods intended for exhibition were made under the direction of the Revenue and Agricultural Department of the Government of India, the Secretary to which Department—Mr., now Sir Edward Buck—issued instructions to the various Committees appointed in all parts of India for the purpose of furthering the

Arrangements made in India.

work connected with the Exhibition. These instructions were intended to ensure uniformity in the systems adopted by these Committees, and among other things included special forms and a scheme of classification, based on a series drawn up by Sir G. Birdwood, of the India Office, who had in many previous Exhibitions found the immense advantage of regularity in such details.

6. The selection of the objects purchased from the Royal Commission grant of £3,000 was entrusted to Mr. C. Purdon Clarke, C.I.E., who visited India for that purpose, and, with the co-operation of Sir Edward Buck's department, formed a collection, the value of which was afterwards proved by the readiness with which it sold in England.

7. The liberal manner in which the Native Princes and gentlemen of India responded to the invitation of the Executive President of the Royal Commission was especially remarkable, and it was this which mainly made the Indian Courts the most attractive rendezvous in the Exhibition.

Among the principal contributors the following may be mentioned :—

Their Highnesses :

BARODA, The Gaekwar of.
HYDREABAD, The Nizam of.
JODHPUR, (MARWAR), The Maharaja of.
MYSORE, The Maharaja of.
BHOPAL, The Begum of.
GWALIOR, The Maharaja (Sindhia) of.
INDORE, The Maharaja (Holkar) of.
JAIPUR, The Maharaja of.
JAMU AND KASHMIR, The Maharaja of.
UDAIPUR, (MEYWAR), The Maharana of.
TRAVANCORE, The Maharaja of.
BAHAWALPUR, The Nawab of.
BHARTPUR, The Maharaja of.
BIKANIR, The Maharaja of.
COCHIN, The Raja of.
KARALI, The Maharaja of.
KOTAH, The Maharaja of.
KUTCH, The Rao of.
ORCHHA (Tehri), The Maharaja of.
PATIALA, The Maharaja of.
TONE, The Nawab of.
ALWAR, The Maharao Raja of.

BHAUNAGAR, The Thakur Sahib of.
DATIA, The Maharaja of.
DEWAS, The Raja of.
DHAR, The Maharaja of.
DHOLPUR, The Maharaj Rana of.
JHALAWAR, The Maharaj Rana of.
KUCH BEHAR, The Maharaja of.
RAMPUR, The Nawab of.
BIJAWAR, The Maharaja of.
CAMPAY, The Nawab of.
CHARKHARI, The Maharaja of.
DHRANGADRA, The Raja Sahib of.
JUNAGARH, The Nawab of.
MORVI, The Thakur Sahib of.
NAWANAGAR, The Jam of.
PALANPUR, The Diwan of.
PANNA, The Maharaja of.
GONDAL, The Thakur Sahib of.
HILL TIPPERAH, The Maharaja of.
PORBANDAR, The Rana of.

Also—

ALIPURA, The Rao of.
BALASINOR, The Nawab of.
BARAMBA, The State of.
BOLIHAR, Raja Kristendra Roy of.
DACCA, The Nawab Ahsanulla of.
DINAJPUR, The Maharaja of.
HATWA, The Maharaja of.
JATH, The Chief of.
LIMEI, The Thakur Sahib of.
LUNAVADA, The Rana of.
MANDASA, The Raja of.
MANIPUR, The Maharaja of.
MOHARBHANJ, The State of.

MURSHIDABAD, Nawab Ali Kadar Sayad Hasan Ali Bahadur, K.C.I.E., of.
MUTTEKOTHAM, The Zamindar of.
NIPAL, The Darbar.
PALITANA, The Thakur Sahib of.
PITTAPUR, The Raja of.
REWAN, Pandit Het Ram, C.I.E., Dewan of.
SANGAMULSA, Zamindar of.
SAWANTVADI, The Sir Desai of.
SUNTH, The Raja of.
SWARNAMAYI, The Maharani, C.I.
TAGORE, Raja Sir Sourendro Mohan, Kt, C.I.E.
TANJORE, The Ranees of.
VIZIANAGRAM, The Maharaja of.

8. It was originally intended that only one officer—Dr. G. Watt, C.I.E.—should be deputed by the Government of India to take charge of and explain the Imperial economic and ethnological collections; but it was found necessary to give him the assistance of Babu Trailokya Nath Mukharji and of Mr. U. C. Mukharji. Mr. B. A. Gupte was also sent by the Government of Bombay in special charge of their exhibits and I found his ready assistance invaluable in connection with the Bombay Court. Their Highnesses the Nizam of Hyderabad, the Maharaja of Mysore, and the Thakur Sahib of Bhaunagar expressed a wish to send Commissioners to London, and they were represented respectively by Major Nevill, C.I.E., Colonel A. Le Messurier, R.E., C.I.E., and Mr. M. M. Bhowmuggree, C.I.E. At the opening of the Exhibition, Sir Edward Buck arrived, and acted as Commissioner for India.

9. The total area at the disposal of the Royal Commission was 388,582 superficial feet of floor space, and of this amount India occupied within the Exhibition buildings 103,000 superficial feet, in addition to 2,818 feet for additional buildings in the grounds; this area was enormously in excess of that occupied by India at any Exhibition held in Europe, the nearest approximation to it having been at the 1851 Exhibition, when she occupied about 24,000 superficial feet. In addition to filling so large a space, India occupied the place of honour as regards the position allotted to her in the buildings, as may be seen by the plans at the beginning of this Report.

The 103,000 superficial feet were apportioned as follows,
Arrangement of the space. viz.:—

Provincial Art-Wares Courts	39,500
Imperial Economic Court	19,500
Private Exhibitors, Tea and Tobacco	12,550
Administration Courts	8,850
Indian Vestibule	2,600
Indian Palace, Courtyard and Shops	8,030
Silk Court	6,160
Tea Houses	5,810
TOTAL	103,000

10. The scheme of classification adopted differed from that which has generally prevailed at European Exhibitions in which India has officially taken part. The decision of the Royal Commission that there would be no juries, but that each exhibitor should receive a commemorative diploma, made it unnecessary to group the exhibits into classes, and it was thought that by adopting a geographical arrangement for the manufactured goods a clearer idea could be obtained as to the precise part of India in which any particular object was produced. Under this system the Provincial Art-Wares Gallery was divided into sections, each of which was allotted to one province or group of provinces, so that it was easy to study within a limited space the whole of the manufactures of any one part of India. The precise area to be devoted to each province was determined by the Revenue and Agricultural Department, and the space was at an early date marked out on the ground by the executive staff of the exhibition so that all goods as they arrived could be readily distributed to their proper positions.

11. It was not found possible to adopt any regular geographical sequence for the various provinces, but the following were the groups into which the Art-Wares Gallery was divided:—

RAJPUTANA STATES, including Jaipur, Karauli, Bhartpur, Dholpur, Kotah, Jodhpur, Alwar, Ajmere, and Bikanir.

CENTRAL INDIA STATES, including Bhopal, Gwalior, Indore, and Rewah.

BOMBAY AND BARODA, including Bhaunagar, Kutch and Sawantwari. BENGAL; NIPAL; NORTH-WEST PROVINCES AND OUDH; PUNJAB; KASHMIR; CENTRAL PROVINCES; ASSAM; BURMA; MADRAS; MYSORE AND COORG; HYDERABAD.

Each of these Provincial Art-Ware Courts was enclosed by a carved screen of wood, marble, or other material which in most cases illustrated the style of decorative work employed in the province from which it came. These screens contributed very much to the effective appearance of the art-ware collections, and their arrangement and erection was carried out under the able direction of Mr. C. Purdon Clarke. In every court maps of India, specially prepared for the Royal Commission by Mr. B. J. Rose, showing the relative position, area, and population of that part of the country, to which each section was assigned, were conspicuously displayed. An idea of the general appearance of this Gallery is given by the perspective view at the commencement of this Report.

12. In the Imperial Economic Court the Government of India considered it advisable to depart from the geographical arrangement in order to avoid the unnecessary reduplication of similar specimens of raw produce from various parts of the country, and the system adopted was based on the economic-scientific classification followed by Dr. G. Watt, in his "Dictionary of the Economic Products of India."

13. With this view the specimens sent by the Forest and other officers from all parts of India were examined by Dr. Watt and his assistant, Mr. T. N. Mukharji, and assigned their position in their proper economic groups. The Revenue and Agricultural Department laid great stress on the import-

ance of bringing before commercial men the immense value of the natural products of India, and this aim was never lost sight of, the visitor being led on from the index collection of many thousands of named specimens in glazed tins to the bulkier samples of the more important products shown in a large commercial sample room, where merchants and others could handle and obtain specimens of the products which they wished to examine, while the interest of the public was sustained by the introduction of many features, which, while exhibiting the uses of special products, yet added greatly to the attractive appearance of the Court as a whole. Conspicuous among these, was a large bamboo bridge, constructed from no less than thirty varieties of bamboo, a grain trophy in partial imitation of the tomb of Itmad-ud-dowlah at Agra, in which the marble mosaics were replaced by a geometric arrangement of glass panels covering variously-coloured grains, and an archway or trophy of timbers, the ornamental details of which were worked out in geometrical patterns, composed of samples of many different kinds of timbers.

14. The attractiveness of the Economic Court was further enhanced by combining the ethnological and agricultural collections with the raw produce, and by an arrangement of groups of life-sized coloured clay or plaster figures representing the different races of inhabitants of India, each figure having its appropriate clothing, ornaments and weapons, while close by were shown the peasant jewellery, domestic utensils, and rough arms used by each race, the mode of life of the village and agricultural population being moreover illustrated by means of several excellently made models. One of these groups is shown in the illustration given at the commencement of the Report. The idea which was first carried out at the Amsterdam Exhibition of 1883—of reproducing a small portion of a Native bazaar—was here worked out on a larger scale, several shops being completely stocked and fitted up with life-size figures of the shopkeepers, and proving a great source of attraction to the public.

15. Altogether, the economic and ethnological collections were of an importance and magnitude which have never been equalled at any previous Exhibition, and reflected the highest credit on Dr. George Watt, and the Revenue and Agricultural Department of the Government of India. The useful effect of the collections was, moreover, not permitted to cease with their arrangement, but a series of conferences on the more important products was arranged under the superintendence of Sir E. C. Buck and Dr. Watt, and these were attended by many of the leading merchants and brokers interested in the subjects under discussion. The proceedings have been printed and largely distributed among merchants and others who were unable to attend the conferences.

16. The Royal Commission, being very anxious to further the development of the Indian Silk Industry, resolved to set aside a large space for the purpose of an Indian Silk Court, and to place the arrangements for a suitable collection in the hands of Mr. Thomas Wardle, who paid a visit to the various silk-producing districts of India at the end of 1885, and, with the assistance of the Revenue and Agricultural Department of the Government of India, arranged for a thoroughly representative collection of the principal varieties of cocoons and of raw and manufactured silks. On his return to England, Mr. Wardle arranged this collection, and throughout the duration of the Exhibition devoted a large portion of his time to endeavouring to further the interests of Indian silk producers. An experienced silk-reeler from Lyons was employed under Mr. Wardle's direction by the Royal Commission, and showed by her work what superior silk can be reeled from Indian cocoons by the adoption of a proper system.

17. The arrangements connected with the sale of tea, coffee, and tobacco, were placed in the hands of Messrs. H. S. King & Co., who, while responsible to the Royal Commission, were throughout guided by the advice of the special Committees appointed to represent the interests of the various Indian Tea and Coffee producing districts. These Committees took care that no undue prominence was allowed to be given to the produce of any one district or garden, but that all were treated impartially. Messrs. King & Co. report that 29,390 lbs. of tea and 5,563 lbs. of coffee from various districts, and about 366,000 Indian cigars were sold during the time the Exhibition was open. The management of the large space allotted to these exhibits, and of the staff employed therein, was most efficiently carried out on behalf of Messrs. H. S. King & Co. by their zealous and most able representative, Mr. F. B. Goodwin.

18. Such private exhibitors of Indian goods as wished for an independent space where they could be represented by their own agents had space allotted to them in the private Exhibitors' Court adjoining the Tea and Coffee gallery, and some of them effected considerable sales of their exhibits.

19. Owing to the construction of the galleries, which only allowed of a very limited wall space being allotted to each province, and on account of the inappropriateness of introducing pictures in the midst of carpets and show-cases, it was only in a very few instances possible to exhibit paintings, drawings, and photographs with the art-manufactures, although a few were shown in the Economic and Administration Courts. The remainder were exhibited, together with the bulk of the Colonial pictures in the gallery of the Royal Albert Hall. One of the principal features of the Indian collection being the portraits lent by Native Princes, in the midst of which were placed portraits of the Queen and of H.R.H. the late Prince Consort, lent by Her Majesty.

Picture Gallery.

20. His Highness the Maharaja of Kuch Behar, having intimated that he would exhibit a large sporting trophy consisting of a tiger hunt in an Indian jungle, and having contributed a sum of £540 for its installation, the Royal Commission determined to make this one of the prominent features of the Indian Section, and for this purpose made an additional grant of £500, and invoked the aid of the Revenue and Agricultural Department at Calcutta to supplement the trophy sent by the Maharaja so as to give as complete a representation as possible of the wild animals of India. The collections were most effectively arranged by Mr. Rowland Ward, and formed a never-ending source of attraction to the crowds of visitors by which it was constantly surrounded.

Jungle Trophy.

21. Although it was comparatively easy to get together collections illustrating the products and manufactures of the country, yet it was thought that something more was wanted in order to give the British public an idea of the manner in which the Native artisans performed their daily work in India in former times as dependents of the various princes and minor chieftains. Mr. C. Purdon Clarke therefore conceived the idea, which he most happily and skilfully carried out, of erecting a typical Indian Residence with its Durbar Hall and a forecourt, which was approached by a massive stone archway, designed by Major J. B. Keith, and presented by the late Maharaja Sindhia, to the South Kensington Museum and lent by the Museum to the Exhibition. The forecourt was surrounded by small shops, in which numerous artisans who were brought over from India at the expense of Messrs. H. S. King & Co., under the charge of Dr. J. W. Tyler, C.I.E., daily plied their trades under the eyes of the public. From a financial point of view this venture did not prove a success, not because the wares manufactured by the artisans were not appreciated, but because the recovery of the cost of the undertaking was throughout considered of less importance than the making of an attractive and picturesque display. A large quantity of the goods manufactured on the spot were readily sold, and orders for fresh goods were constantly received.

Indian Palace and Artisans.

22. To give some idea of the vast and complicated machinery required for the administration of the Indian Empire, a large space was allotted to the various departments of the Indian Governments, and here they showed reports, maps, photographs and models in illustration of the work carried on by each, and their collections were supplemented by a complete series of reports got together by Mr. F. C. Danvers, Registrar and Superintendent of Records at the India Office. The whole collection was very attractively arranged by Mr. B. J. Rose of the India Office.

Administration Courts.

23. The series of maps, surveys, and photographs exhibited by the Survey of India Department attracted considerable attention, but the public were most pleased with the contributions of the Military Department, consisting of life-sized portrait-models of Native officers and soldiers, showing the uniforms and arms of twenty-four different regiments; these were grouped around the Indian vestibule and have now been deposited in the Museum of the Royal United Service Institution.

Survey of India and Military Departments.

24. The work connected with the Indian Section was commenced by me at the India Office early in 1885, and in March of that year I took up my quarters at South Kensington in the temporary offices there assigned to me, so that the work of allotting space, correspondence, and reception of goods could be performed on the spot without delay. It was not until early in 1886 that the permanent offices of the Indian Section were ready for occupation, the delay being caused by the fact of the Inventions Exhibition having been held on the same ground as was subsequently occupied by the Colonial and Indian Exhibition.

Commencement of work in London.

25. The arrangements for the transit of goods from the Docks and their delivery at the Exhibition were entrusted to Messrs. H. S. King & Co., who also arranged for the transit from Bombay of all goods shipped at that port; they succeeded in inducing the Peninsula and Oriental Steam Navigation Co. to fix the low rate of 30s. per ton for the goods from that port, and the large number of, 3,212, packages, some of them of great bulk—including all goods shipped by the

Delivery of goods.

Government officials from Calcutta and Madras—were delivered promptly and in good order at South Kensington. The only exception was one small case from Assam—further alluded to in its proper place in the accounts—which was stolen or dropped from a van on the way from the docks.

26. The cases of exhibits were all carefully marked and numbered by the local Committees in India, and in nearly every instance the rules laid down concerning the posting of advices and invoices to London were faithfully adhered to; wherever this was done the immense advantage of regularity and uniformity in all such details was perceived, and it was easy to send each package, on arrival, to its proper section, and there either unpack it, or else store it until required. Most of the goods arrived in excellent time, those from Madras and Central India being the very earliest on the ground, and this fact alone, joined to the energetic labours of the staff, enabled the Indian Section to be in a far more advanced state on the opening day than has ever been the case at any previous European Exhibition.

27. The rapid progress in the arrangement of the Indian Courts and their attractive appearance was especially commented on by the Press, and the very highest commendation is due to Sir Philip Cunliffe-Owen for the skill and administrative ability shown by him in so effectively and rapidly dealing with the mass of materials which came from all parts of India. He was fortunate in having the skilled assistance of Mr. Purdon Clarke for supervising the details of the decorative work; but had it not been for Sir Philip's own personal and unwearying attention to the minutest details of organization, it would have been impossible for so successful a result to have been attained.

28. The utmost interest in the Indian Section was evinced by Her Majesty, by H.R.H. the Prince of Wales, and by the other members of the Royal Family, all of whom paid repeated visits and expressed their great satisfaction with the magnificence of the Indian exhibits and the admirable arrangements made for their display.

It may be mentioned that the Exhibition remained open 164 days, and was visited by the very large number of 5,550,745 persons.

29. The opinion that no general system of classification could be adopted suitable for all the Colonies and for India induced the Royal Commission to decide that each Colony should be allowed to use such a classification as was best suited to its own requirements, and as a consequence, that there should be no juries for awarding medals, but that each exhibitor should receive a commemorative medal and diploma. The number of medals and diplomas granted to India was 1,312.

30. While it is impossible to mention the names of all the officials in India who were instrumental in the preparation of the collections, or who in other ways contributed to the success of the Exhibition, yet it is most advisable to bring to the notice of the Government of India the names of a few those who in their respective provinces or departments, have had the largest share of the necessary hard work thrust on them, for had it not been for the earnest exertions of these gentlemen the efforts of those working in London must have been neutralised.

The following are especially deserving of thanks:

Sir Edward C. Buck (who was Secretary to the Government of India in the Revenue and Agricultural Department) assisted by Mr. C. S. Bayley and other officers of his department, organized the whole system under which collections were made, invoiced and forwarded, and planned the sub-division of the space allotted to India into the several provincial Courts. Sir E. C. Buck subsequently visited this country, and rendered invaluable services to the Royal Commission.

The Committees appointed in all parts of India to carry out the general programme drawn up by Sir Edward Buck's Department, must have devoted themselves with great energy to their task, but in each province the bulk of the work of necessity fell on one or two men, and those whose services in this respect appear to be most pre-eminently deserving of recognition are:—

As regards the Arts and Manufactures Collections.

In Madras	Colonel H. P. HAWKES; DR. G. BIDIE, C.I.E.; DR. EDGAR THURSTON; MR. E. B. HAYELL.
In Bombay	The Hon. F. FORBES ADAM; MR. J. GRIFFITHS; MR. B. A. GUPTÉ.
In Sawantwadi	Col. G. K. C. WESTROPP.
In Bhaunagar	MR. PROCTOR SIMS, and AZAM VITALDAS SAMALDASS (Dewan of Bhaunagar).
In Baroda	Capt. J. HAYES SADLER, and MR. DINSHA ARDESHIE TALEYAR-KHAN (Municipal Commissioner).

In Bengal	MR. H. A. COCKERELL, C.S.I.; MR. M. H. JACKSON; MR. A. PEDLER.
In the North-West Provinces and Oudh	SIR ALFRED LYALL, K.C.B., K.C.I.E.; MR. D. M. SKEATON; Lieut.-Col. D. G. PITCHER; MR. F. S. GROWSE, C.I.E.
In the Punjab	MR. J. L. KIPLING, C.I.E., and the Deputy Commissioners of the various contributing districts.
For the N.-W. Frontier	SIR R. SANDEMAN, K.C.S.I.
In the Central Provinces	MR. J. B. FULLER.
In Assam	MR. H. Z. DARRAH.
In Burma	Col. SIR E. B. SLADEN; MR. H. L. TILLY.
In Central India	MR. J. W. D. JOHNSTONE.
In Rajputana	Col. SIR E. R. C. BRADFORD, K.C.S.I.
In Jaipur	Surgeon-Major T. H. HENDLEY; BABU KANTI CHANDRA MUKHARJI (Member of Jaipur Council); Lieut.-Col. S. S. JACOB, R.A.
In Alwar	Lieut.-Col. H. P. PEACOCK (Political Agent).
In Kotah	Capt. W. H. C. WYLLIE, C.I.E. (Political Agent).
In Jodhpur	Col. P. W. POWLETT (Resident).
In Bikanir	Major A. C. TALBOT, C.I.E. (Political Agent).
In Mysore	Col. A. LE MESSURIER, C.I.E.; MR. W. MCHUTCHIN; K. SESHADRI IYER, C.S.I. (Dewan of Mysore).
In Coorg	Col. T. CLARKE; MR. J. B. LYALL, C.S.
In Hyderabad	Col. C. J. O. FITZGERALD; SIRDAR DILAS JANG, C.I.E.
In Kashmir	Col. SIR OLIVER, B. C. ST. JOHN, K.C.S.I.
In Nipal	DR. G. H. D. GIMLETTE.

As mentioned in paragraph 12, the geographical arrangement adopted for the Art manufactures was not followed in the case of the Imperial Economic, Ethnographical, Administration of India, Silk Culture, Tea, Coffee, and Tobacco, and Picture Collections, each of which it was deemed better to treat as a whole rather than to unnecessarily repeat specimens, as would have been the case if a number of minor collections had been separately exhibited.

For the preparation of these collections in very many instances the officers named above were responsible, but in addition thanks are more particularly due to the following, among many others: Dr. G. Watt, C.I.E., of the Revenue and Agricultural Department, who, with the assistance of Babu Trailokya Nath Mukharji, arranged in India with the various Committees and Chambers of Commerce for the proper representation of the vast economic resources of the Empire.

Dr. Watt also rendered very great services, quite independently of his official duties at the Exhibition, in lecturing before various Public Institutions on the resources of India.

The success of the Economic and Administration Courts must, however, be, in a very great measure, attributed to the exertions of the various Departments of the Imperial and Provincial Governments and their assistants.

Among these must be mentioned:—

For Timbers, Forest and Agricultural Produce.

MR. B. RIBBENTROP, Inspector General of Forests.
 MR. R. H. C. WHITTALL, Assistant Inspector General of Forests.
 MR. F. B. MANSON, Conservator of Forests, Bengal.
 Lieut.-Col. J. CAMPBELL WALKER } Conservators of Forests, Madras.
 MR. J. S. GAMBLE }
 MR. E. C. OZANNE, Director, Agricultural Department, Bombay.
 Capt. J. A. L. MONTGOMERY, Punjab.
 MR. W. H. GLENNY, Madras.

For Geology and Meteorology.

MR. H. B. MEDLICOTT.
 MR. H. F. BLANFORD.

Survey of India, &c.

Lieut.-Col. J. WATERHOUSE; Major C. STRAHAN, R.E.; the late Col. DE PRÉE; also the heads of the Departments concerned with the collections illustrating the Salt, Excise, Opium, Mints, Post Office, Government Printing, Education, Police, Sanitary and Medical, Public Works, Military and Marine, &c.

31. In submitting a statement showing the mode in which the various collections sent from India have been disposed of, it is advisable to refer to the instructions I received. In the India Office letter of the 11th February 1885 (R. S. & C. 2384-84), the Secretary to the Royal Commission was informed that my services would be placed at the disposal of H.R.H. the President of the Royal Commission as an Assistant Secretary, and in this capacity it was further added that

Official instructions as to Sale accounts.

I was to be responsible for the receipt of the Indian exhibits and for their due disposal at the close of the Exhibition. In the India Office letter of the 9th March 1886 (R. S. & C. 283-86), I was further informed that the Government of India held me responsible for the satisfactory custody and disposal or safe return of all objects exhibited, and I was instructed to render accounts showing how each article had been disposed of.

32. It is, therefore, in accordance with these official instructions that I now submit detailed sale accounts showing how every article in the Indian Section has been disposed of, and in so doing I would express

Sale accounts.
my regret that they have occupied a somewhat longer time than I had at first hoped would be needed. But the preparation of these voluminous and complicated accounts, with the assistance only of the untrained and mixed staff placed at my disposal by the Royal Commission, has been a work of considerable magnitude and immense worry to myself; and when the enormous area occupied by India at the late Exhibition and the importance of the collections exhibited are taken into consideration, I feel confident it will be conceded that the date at which my accounts are rendered compares most favourably with that at which those of previous Exhibitions in which India has participated have been completed.

33. Before proceeding to make any remarks on the various collections and on the account connected therewith, I should state that although the present *Minor accounts still to be rendered.* are complete accounts showing how everything has been disposed of, yet the Government of India have particularly asked me to prepare certain sub-accounts showing what sums are due to separate exhibitors, and as these will in no way affect the total sum realised, I have not thought it advisable to keep back the general accounts any longer, but have arranged to complete these minor accounts and send them out as quickly as possible. A good deal of correspondence and account work connected with collections of duplicates ordered from India for various museums and firms will also still have to be attended to.

34. The permission granted by the Secretary of State for the Official Agent to demi-officially correspond directly with the Revenue and Agricultural *Correspondence.* Department proved of the very greatest services in contributing to the expeditious despatch of the official business of the Indian Section, as may be seen by reference to the two volumes of correspondence circulated with this Report. In addition to the Indian correspondence, the general Home correspondence connected with the Indian Section has reached a total of about 4,000 letters.

35. Passing now to the cost of the collections sent from India and the amount realised by their sale, it will be seen by the appended statement B, *Value of collections.* that the total value of the collections sent, as invoiced, was R4,55,818-10-1; but this sum by no means represents the full value of the collections, for many costly loans, such as the Bhaunagar Court jewellery, the Vizianagram *palkis, hawdahs,* and trappings, and others, having no invoice price entered against them, could not be included in the total. The same remark applies to most of the exhibits in the Economic Court, which, although individually not of much intrinsic value, yet cost in the aggregate a very considerable sum when the expenses of collecting the specimens are taken into account. Altogether, the collections sent from India may be estimated to have cost not less than R5,50,000.

36. Deducting the cost of goods returned, or presented in accordance with instructions from India, it will be seen from the statement that the goods *Total amount realised by sales.* remaining to be disposed of were of the value of R2,29,823-2-4; and that these realised a total sum of £20,042-4-8, a result which, taking into consideration the fact that the collections were not chosen with the object of realising a profit from their sale, but as being representative of the various manufactures of India, will, I think, be considered satisfactory. A still more favourable result in proportion to the cost of the collections would have been shown by returning to India more of the property which was eventually disposed of by auction; but as my instructions were to strictly keep down the charges for return freight as much as possible, it was necessary to dispose of the goods even at a considerable sacrifice. Before this was decided on, however, every endeavour was made to induce private firms to tender for the undisposed-of goods; but, except for some of the choicer articles, they were all disinclined to offer any prices which I should have been justified in accepting.

37. The various collections have sold very unequally in proportion to their cost, and this *Unequal result of the sales of various collections.* it will be seen, is caused solely by their suitability or unsuitability to the English market. As an instance of a collection which sold well, I may quote that from the Punjab, which, while priced at R34,860 (after deducting value of returned goods), sold for £4,028—a profit which would more than suffice to pay the freight and actual expenses on that collection.

38. It will rest with the Government of India to determine whether any considerable profit on individual articles should or should not be made over to the exhibitor; but as the paying to any exhibitor a higher price than he asked would inevitably have the effect of raising the price demanded on any future occasion, I would strongly advise that no more than the price originally fixed should be handed over, any surplus being retained towards payment of freight and other expenses, and towards making up the loss on other exhibits.

39. In order to explain how considerable profits were realised on certain articles, I must refer to the fact that I was instructed by the Government of India to add to all Indian prices an amount sufficient to recover as far as possible, the cost of freight and packing, which was estimated roughly to be about R73,000. The Secretary of State also instructed me to fix such sale prices as would suffice to cover cost, freight, and reasonable administration expenses, without interfering with the ready sale of the goods. The simplest way of doing this would, at first sight, appear to be by adding a uniform moderate percentage all round; but from previous experience of many Exhibition collections, I was aware that a very large proportion of the exhibits would be unsaleable at anything near their cost in India. I was, however, fortunately able to appeal to Sir George Birdwood's intimate knowledge of all such subjects; and it was his opinion that the best course to follow was to be guided by the average value of each exhibit according to London prices, and to fix sale prices, where possible, at a trifle less than the prevailing retail prices. In this manner it was found that while many exhibits were almost totally unsaleable, and could therefore bear no addition to their cost prices, others were able to bear a heavy percentage. The sale prices were consequently fixed by the exercise of judgment, and although in some instances it was found advisable to either raise or lower them, as a rule the prices first fixed held good throughout the Exhibition, and in most instances those articles to which the highest percentage had been added were greedily bought up, and would have been so even had they been still more highly priced. In connection with the above, I cannot sufficiently express my obligation to Sir G. Birdwood for his kind advice and help in this as well as in many other matters of difficulty. During my own severe illness in the spring of 1886 it would have been impossible to keep pace with this branch of work had it not been for his personally devoting himself to the troublesome duty of valuing each object as it was unpacked; in this he was most efficiently assisted by Mr. B. J. Rose, who was temporarily deputed for this purpose by the India Office.

40. It will be observed by column 5 of Appendix B. and the marginal note attached thereto, that the money remitted to India through the Accountant-General, amounts to £17,565-17-9, and that this amount added to the sums specified in columns 6 and 7, makes up the total realised, viz., £20,042-4-8, as shown in column 8.

41. As regards the payments specified in column 6, I was instructed by the Secretary of State to make a deduction of 5 per cent. from all sales effected in the Exhibition, and to pay the same to the Royal Commission as a contribution towards the salaries of sales-clerks, and general staff. The sales effected in the Exhibition during the time it was open to the public amounted to £16,700, and the 5 per cent. commission thereon to £835; the commission was not charged on such articles as were sold at reduced prices after the close of the Exhibition. Here I may remark that, with the exception of £1,150 allotted by the Government of India to meet sundry contingent expenses, this sum of £835 is the only amount which was paid out of Indian revenues towards the salary of the staff of 62 persons, in addition to workmen, employed by the Royal Commission in the Indian Section, and towards the cost of installation of the very large collections, and that the cost must of necessity have been immensely greater if the plan, so economical to India, of entrusting the management to the Royal Commission, under the energetic direction of Sir Philip Cunliffe-Owen, had not been followed.

42. The deductions specified in column 7 are made up of customs and auction charges, return freight, salaries advanced to Native officers, and sundry small items as specified in Appendix A. It will be for the Government of India to decide in what manner these sums are finally to be debited, but so far as possible I have endeavoured to allot to each provincial account such proportion of the charges as appears to be fairly debitable to that account. I will therefore only briefly allude to the principal items.

43. Customs duty was payable on all gold and silver plate, and also on tobacco and spirits; the amount paid on the latter was trifling, and was due to the fact that samples were distributed with a view to ascertain-

ing the commercial value of the various specimens. As regards gold and silver plate, all such goods after being weighed by the Customs officer on arrival, were treated as being in bond for the period of the Exhibition, duty having to be paid on all pieces which were not forthcoming and packed for return under Customs sale at the close of the Exhibition.

Personal ornaments and filigree work were exempted from duty ; but the difficulty of disposing of the plate did not cease with the Customs officer's visit, for it was then necessary to take out a "License to deal in Plate," and also to obtain exemption from Hall-marking. This was only done by sending typical specimens of the different classes of silver goods to the Board of Customs for examination, and by claiming exemption from Hall-marking on the ground that the plate in question was of oriental pattern. This claim was admitted, except in a few instances where the specimens, being only of plain unornamented silver, were not considered by the Board as coming under the description of "oriental pattern." A small quantity of the silver goods remaining unsold at the close of the Exhibition were disposed of by auction, but the prices realised did not make it advisable to pay duty on the remainder and offer them for sale ; they were therefore returned to India.

44. The sums advanced to Native officials on account of salaries and allowances amounted to £422-18-2, as shown by my account and vouchers forwarded to the Government of India in December 1886. This amount has been deducted from the sales proceeds under authority of the Secretary of State, and its final adjustment will be dealt with by the Government of India.

45. I had instructions from the Government of India to keep the charges for return freight as low as possible, and therefore only loans, private property, and a few of the more valuable exhibits were returned. The total charges for return freight were £288-19-2, which sum has been as far as possible apportioned to those places to which goods belonged. The cost of packing was defrayed by the Royal Commission.

46. The total auction charges amounted to £415-13-3, a sum which is rather heavy in proportion to the low prices realised, but it must be borne in mind that the goods disposed of by auction were to some extent the refuse of the collection, consisting of such articles as the public had not cared to buy during the Exhibition. It had been my wish to dispose of the whole surplus collection in one sale, but Messrs. Christie, Manson & Woods, to whom I first applied, could not spare a sufficient time unless we had waited until a much later date. They therefore disposed of the greater portion of the more valuable goods, the remainder being sold a little later by Messrs. Edmund Robins & Hine. It being impossible to move the carved screens, they were included in the sale of the building and materials held by order of the Royal Commission by Messrs. Horne, Son & Eversfield.

I now proceed to make a few remarks on the collection sent from each province in the order in which they appear in the general statement, Appendix B.

47. The invoice value of the Madras collection after deduction of the value of returned and presented goods was R12,594-3-3, and it realised £1,260-5-3. The collection was very fairly representative of the less costly manufactures of the Madras Presidency, and arrived in excellent condition—a distinctive colour for the boxes, each of which was marked externally so as to show its contents, making it perfectly easy to single out and unpack the particular exhibits required, and remove them at once to their allotted position ; a carefully and neatly prepared printed catalogue was also sent. This collection would have realised a much larger sum but for the fact that the Madras Government wished a large selection of articles representing the various classes of manufactures to be reserved for the Government Central Museum, and thus the collection for sale was much reduced.

48. The value of the contributions from Vizianagram is not known ; they consisted of arms, costly *palkis*, and *howdahs*, plated with silver gilt, lent by H. H. the Maharaja of Vizianagram. Some of them were not very carefully packed, and had therefore become broken and damaged *en route*. Instructions to present these to the Imperial Institute have just been received ; but they had already, in January last, been returned through the Madras Committee.

49. The Bombay collection is treated for purposes of account as including Bhaunagar, Kutch, and Sawantwári, and its value, after deductions for goods returned and presented, was R36,967-13-5 ; it realised £3,618-3-6. But it must be observed that the gross value

was very much higher than is shown in the accounts, as no value is inserted in the invoices for the costly Bhaunagar Court jewellery and trappings lent by H. H. the Thakur Sahib, and returned to India. The collection arrived in good order, and the invoices were very carefully prepared, but the stock of silver goods sent was so large—supplemented as it was by the Antwerp Exhibition collection—that a great deal had to be returned, as it would have been necessary to pay the Customs duty of 1s. 6d. per oz., before it could have been sent to auction, and it did not appear probable that the prices realised at auction sale would be sufficient to justify this expenditure.

50. The remains of a collection sent from Bombay to the Antwerp Exhibition of 1885 were sent from thence to London for sale. It consisted mainly of arms, silver goods and agates which had proved unsaleable in Antwerp and had naturally lost a great deal of their original freshness. As the cost prices were inserted in francs on the labels which accompanied the exhibits, it is difficult to be certain of the original cost—especially as on comparing the prices with those of similar articles received direct from Bombay, the Antwerp prices appeared to be in most instances higher. I have been unable to make the list of these goods precisely tally with the list received from Antwerp, but for the sake of uniformity in the accounts I have converted the total into rupees at an assumed exchange of francs 1·80 per rupee; this, after deducting the value of returned goods, makes a value for sale of R8,968, and a price realised of £463-19-11.

51. The principal portion of the Baroda collection consisted of valuable carvings and silver goods, some of which were presented by H. H. the Gaekwar to the Imperial Institute and some returned; the invoice value of the remainder was R7,241-14-4, and the sum realised was £478-6-11. The loss was caused by the poor prices realised for many of the exhibits at the auction sales. Being in some doubt as to what portions of this collection ought to be returned, I consulted Major-General Sir John Watson, K.C.B., V.C., who recommended that in order to keep the return freight charges low, only the more valuable exhibits should be returned and the remainder disposed of.

52. Considerable difficulty has been experienced in arriving at the value of the Bengal collection, and in ascertaining whether everything is accounted for, owing to the fact that the invoices were not received from India in the regular rotation of the numbers, but each invoice contained many items in no numerical sequence. I have found it necessary to bring them as far as possible into rotation in the general account, from which, if desired, all articles belonging to one exhibitor can subsequently be extracted, and an account prepared showing what sum is due to each. I find that after deducting the value of returned and presented goods, the collection for sale was valued at R23,197-11-4 and sold for £1,209-3-11. The loss is principally accounted for by the unsaleable character of the two screens which, while invoiced as costing more than R10,000, only fetched £62 at the auction.

53. The same plan had been adopted with the North-West Provinces invoices as with those from Bengal; I have therefore similarly brought the entries as far as possible into numerical rotation, leaving the accounts of individual exhibitors to be prepared later. After deducting the value of returned and presented goods the cost of those sold was R16,114-12-0 and the amount realised £1,639-15-7. This shows a very fair result, owing to the fact that the collection contained a large proportion of saleable goods such as are in general demand in England.

54. The Punjab collection was in most respects particularly adapted to the requirements of the English market, consisting as it did in great part of ornamental pottery, *koftgari*, arms, carpets and carvings, all of which were suitable for use in ordinary houses, the result being that the greater part sold readily at a good profit. Thus while the invoice cost of the portion sold was R34,860-11, the sum realised was £4,029-0-3. The only goods found unsaleable and therefore returned, were the more expensive embroideries; of nearly all the other goods considerably larger quantities than were sent could readily have been sold.

55. The small North-West Frontier collection cost R1,156 and realised £83-0-4; this account has been added at the end of the Punjab account.

56. The Central Provinces collection cost R5,687-3-9, and sold for £287-8-8; the loss was on the screen, the Government of India portion of which cost R2,251 and sold for £97, and on several expensive embroideries and textile fabrics which were quite unsuited for ordinary use and were sold by auction.

57. The Burmese collection, after deducting the value of returned goods, cost R8,835-15-6 and realised £804-15-4. The exhibits in general sold well, but there was a loss on the carved wood-work and on some of the textile fabrics.
Burma.
58. The Assam collection cost R4,128-3-5 and realised £218-0-5; the loss was caused mainly by a large proportion of the goods having to be disposed of by auction. The only instance of a case having been lost or even seriously damaged during transit occurred in connection with this collection. The case in question, No. 58, appears to have been lost or stolen during transit from the Docks to South Kensington, and although all possible means were taken to trace it, they were unsuccessful. The case not having been specially insured, it was only possible to recover £10 from the carriers, that sum being the extent of their liability; the amount is credited in its proper place in the Assam accounts.
Assam.
59. The most important and attractive of the collections from the Rajputana States was that from Jaipur, which was particularly suitable for sale in England; but as the screen and many of the most valuable models were presented to the Imperial Institute, and to different museums, in accordance with instructions, and as the majority of the goods remaining unsold at the close of the Exhibition were returned, the collection actually disposed of only cost R14,484-3-3 and realised £1,570-7-7. An important collection of models of vehicles, buildings and astronomical instruments was presented to various museums on condition that they offered some suitable return presents to the Jaipur Museum; a list of such presentations has been separately forwarded to India.
Rajputana States. Jaipur.
60. Bikanir, in addition to some valuable loans, which were returned, sent a collection valued at R3,668-12-4, which realised £167-16-9; the loss was incurred on the screen and on goods sold by auction.
Bikanir.
61. The Kotah collection, after deducting the value of the screen which was presented to the Imperial Institute, cost only R499-9 and sold for £30-1-11.
Kotah.
62. Jhallawar sent a few objects which, with one exception, were presented to the South Kensington Museum.
Jhallawar.
63. The Western Rajputana States, including Jodhpur, Sirohi and Jeysulmere, sent small collections, which, after deducting the value of the Jodhpur screen, which was presented to the Imperial Institute, cost R1,938 and realised £150-19-10.
Western Rajputana States.
64. The Meywar collection not being of a saleable description, was used in the Ethnological collection, which was eventually made over to the Imperial Institute.
Meywar.
65. From Ajmere came a small but attractive collection, which cost R537-2 and realised £67-16-1.
Ajmere.
66. The Alwar collection contained many loan objects which were returned, and the remainder for sale cost R3,916-8 and realised £143-11-5. As the proceeds of this collection were to be paid over to the Countess of Dufferin's Fund, special efforts were made to obtain a fair price for the ornamental marble screens, but they were not very suitable for use in houses and only realised at auction a sum of £76. After payment of the expenses, the balance of £116-10-5 has been paid to Messrs. Coutts & Co., to credit of the fund, as shown in the statement.
Alwar.
67. From Harowti and Tonk came a small collection, valued at R251-5, which sold for £37-2.
Harowti and Tonk.
68. Bhurtpur, Dholpur and Karauli sent a small collection which cost R2,821-7 and fetched £83-3, the loss being on the screen and on goods sold by auction.
Bhurtpur, Dholpur and Karauli.
69. From the Central India States came a collection, which, after deducting the value of goods presented and returned, cost R4,540-10-1 and realised £265-12-11; the loss was entirely due to the unsuitability of most of the goods to the English market and to the poor prices realised at auction.
Central India.

70. The Hyderabad collection was important and very attractive; several of the more valuable exhibits were presented on behalf of H. H. the Nizam to members of the Royal Family and others, by Major Nevill, and after deducting the value of these and of returned goods, the value for sale was R16,992-4-3, and the sum realised £911-13-11, the loss being principally on the screen. It was found necessary to return nearly all the Hyderabad carpets and rugs, as they were totally unsaleable owing to the prevalence of aniline dyes in all of them; the Bidri also did not find nearly so much favour as that from the North-West Provinces and Bengal, and a great deal of it was therefore returned.

71. From the Mysore collection also a good many articles were presented on behalf of the Maharaja to members of the Royal Family and others, by Colonel LeMessurier, some of the more costly unsold exhibits were returned, and the remainder, which were of a very saleable description, cost R6,488 and realised £621-9-9.

72. The Coorg collection, not being suitable for sale, was used in the Ethnological collection, and was afterwards presented to the Imperial Institute.

73. From Nipal the collection for sale cost R3,175-3-2 and realised £114-8-6, the loss being on costly dresses and head-ornaments, which were quite unsuitable for sale, and were disposed of by auction.

74. The Kashmir collection was small, but was very much admired and greedily bought up; the only unsaleable articles were some sapphires, said to be far too high in price, and one massive silver tray which it was found better to return rather than pay the Customs duty on it. The remainder of the collection cost R8,073-4 and sold for £1,069-2-11.

75. Of the Silk Culture Court collections I am not able to render an account in precisely the same form as for the other exhibits, because the goods for this Court, in all instances, went direct to Mr. T. Wardle, were arranged by him, and the proceeds of sales paid to me by the clerk placed at his disposal by the Royal Commission. I therefore send in the account as rendered by the Silk Culture Court clerk with the addition of such goods as were sold by auction, from which it appears that the value of goods other than Royal Commission property in the Silk Culture Court was R4,670-6, and the sum realised was £293-2-3, of which sum £62-19-3 is still due by Mr. Wardle for goods purchased by him at the close of the Exhibition at his own valuation as marked in the account.

Respecting this account I understand from Mr. Wardle that he paid for the whole collection, and that he only received from the Government of India a sum of £150 towards it.

The following is the statement he sends me:—

	£	s.	d.
Cost of goods exhibited, R4,670-6 equivalent at 2s. per rupee, to	467	0	9
Payment to Wolland Pros.	1	9	4
	Total	468	10 1
Deduct sum paid by the Government of India to Mr. Wardle	150	0	10
Balance due to Mr. Wardle	318	10	1
Less sum due by him for goods retained	62	19	3
Balance still claimed by Mr. Wardle	255	10	10

Mr. Wardle adds that the reason why he has charged 2s. per rupee is to cover considerable expenses of carriage, &c., which were incurred in bringing the goods from the interior of India.

I have not felt empowered to pay this sum to Mr. Wardle without the sanction of the Government of India, and can only recommend his claim for favourable consideration. There can be no doubt that Mr. Wardle has rendered most important services to the Indian silk industry, and apart from this, it appears only just that his personal outlay on the collection should be, as far as possible, reimbursed.

76. It is not possible to give with any approach to accuracy the cost of the collections exhibited in the Economic Court. The intrinsic value of most of the exhibits was not large, but the expenses incurred in getting together and preparing the specimens, and the interest for commercial and scientific purposes of so complete and magnificent a collection of natural products and ethnological illustrations, gave to them a value quite beyond comparison with their original cost. The

sales in this Court of small exhibits, such as pottery, cheap rugs, durries, mats, baskets, &c., realised about £110; but all the items, excepting a very few, have been entered in their proper provincial accounts, the remainder being credited under the head of sundries.

77. As regards the mode in which the collections were dealt with, I received instructions to allow the Kew authorities to select samples of all such produce as they required to complete their collection, and also to make over to the Cooper's Hill College a considerable number of specimens. This was done under the direction of Dr. G. Watt, who also, before his return to India, prepared, and named collections of samples of produce for the following places, *viz.*, Agricultural College, Cirencester; Bradford Technical College; Harvard University; Edinburgh University; Owen's College, Manchester; Canterbury Museum, New Zealand; Botanical Garden, Ceylon; Edinburgh Economic Museum; Edinburgh New Veterinary College; the French Government the Stockholm Royal Academy of Sciences. These collections were despatched to their destinations, and sums, amounting in all to £55, were recovered from some of the recipients towards the expenses of preparing them. This amount is credited in the account of the disbursement of the sums received from the Government of India through the India Office for sundry expenses. The remainder of the collections in the Economic Court were offered to the Imperial Institute, but the Organising Committee were not prepared to find storage room for large quantities of inflammable materials such as fibres, timbers, resins, and other raw produce, all of which, except the Index collection, were consequently made over to the London Chamber of Commerce for use in the proposed City of London Commercial Museum.

78. A sum of £434-0-9, for sundries appears at the end of the general statement (Appendix B.) among the receipts as per details shown in the margin. Several of the items, such as sales in Imperial Court, sale of packing-cases, materials of trophies, &c., require no remarks; but a sum of £207-1-10, is entered for miscellaneous sales not entered in other accounts, of which the following is the explanation. In going through the rough sales books a few items have been found entered with numbers and descriptions which were evidently wrong, and could not be posted to their proper places in the accounts. In the auction sales accounts such was the case with a good many items, but this was entirely caused by the auctioneers themselves, for the greatest care was taken to write down the number and description of every article sent to auction with the lot number against it. The auctioneers showed much opposition to this course from the commencement of the work, and could not be made to understand its importance, and after they had removed the various lots from the Exhibition, they re-arranged many of them without keeping any note of the alterations. It consequently became impossible after the sale to trace what had been realised for certain articles, although it was possible from memory to trace many of them; as regards the remainder, the only course open to me was to credit in a lump sum all proceeds which could not be referred to their proper accounts.

79. It will be observed that a few articles in the various accounts are entered as missing, and I would suggest that, if the Government of India approve of such a course, this surplus sum, or a part of it, should be employed to compensate *pro rata* the owners of any exhibits not duly accounted for.

80. A sum of £31-10-10, is credited for interest on Bank Deposits: this sum would have been larger but for the fact that I only retained at the Bank a sufficient amount to meet contingencies, paying all other receipts to the Accountant General at the India Office in sums of £1,000 each as often as the available balance exceeded that amount.

81. The total cost of the ornamental screens, including freight, appears to have been £1,05,481-12-6; of which sum the equivalent of £33,989-5-5 was paid by the Royal Commission. The amount realised for these screens was materially influenced by the uncertainty which prevailed up to the last as to whether a permanent Exhibition of any kind was to be retained at South Kensington, and as it was considered desirable that, in that event, the screens should be kept together, it was impossible to sell during the Exhibition any of the smaller screens which would have realised good prices. Eventually, when it was decided that only a few of the screens should be

Sundries and Surplus.			
<i>Account of Sundry Sums Received for the Government of India.</i>			
By Sale of Sundry Small Objects in the Imperial Court	£	s.	d.
By Sale of Packing Cases	71	10	7
of Materials used for Grain and Timber Trophies, &c.	63	15	0
By Sale of Andaman Timber	28	0	0
of Hand-books	16	8	4
Received from M. Bigex for freight of a Carpet	2	0	0
Received from Royal Commission for freight of Cocoons	2	10	2
Received from H. S. King & Co. refund of Silver Duty	12	3	0
Interest on Bank Deposits	31	10	10
By Surplus received for various articles sold with incorrect numbers	204	11	10
	434	0	9

retained for the Imperial Institute, it was too late to sell most of the remainder to advantage, and the majority were sold by auction. The total realised was only £2,180-10, of which sum £1,362-10-10, was for portions bought out of the Royal Commission grant. The remainder, £817-19-2, is credited in the various provincial accounts.

82. The special catalogue of Indian exhibits was compiled by Mr. E. J. Wade, of the India Office Library, from materials supplied by the Government of India and the various provincial Committees, and was published at the expense of the Royal Commission, to whom the accounts connected with its sale have been rendered, but the following books, *viz.*, "Statistical Atlas of India," "Photographs of Madras and Burmese Art-ware," and a "Handbook of the Jaipur Courts," were sent from India for sale and were obtainable by the public at the book-stalls. The sale was, however, very limited, for as regards the two former works, both their large size and high price—10s. and 35s., respectively, made them unsuited for purchase by the ordinary visitors to the Exhibition, while as regards the latter, people were disinclined to pay for hand-books to the minor Courts of the Exhibition, but contented themselves with buying one of the general catalogues. The small sum realised by sales of these books, £16-8-4, is credited among the sundries, and the remaining stock of books has been handed over to the care of Mr. F. C. Danvers, Registrar and Superintendent of Records, India Office. A stock of Volume I of Dr. Watt's "Dictionary of the Economic Products of India," was also received from India, but the volume was subsequently withdrawn from sale until the completion of the work, and the stock is retained at the India Office.

83. A special series of numbers of the *Indian Art Journal*, in illustration of some of the more striking exhibits, was brought out by Mr. Griggs, under the patronage of the Government of India, during the course of the Exhibition. In consequence of an arrangement made with Sir E. C. Buck, in order to facilitate the ordering of duplicates of art manufactures, a series of photographs of such exhibits as were most in demand was taken by Mr. Griggs, and the invoice numbers of the objects inserted on each photograph. A set of these photographs is retained at the India Office; another set, by Mr. C. Purdon Clarke, C.I.E., at the India Museum, South Kensington, and a third set was forwarded to the Revenue and Agricultural Department of the Government of India. Several duplicate collections of art manufactures have been supplied to museums by aid of these photographs.

84. Although, as already mentioned, the expenses of the general administration of the Indian Section were met by the Royal Commission, yet two sums, *viz.*, one of £50 and one of £1,150, were granted by the Government of India and paid through the India Office for the purpose of defraying special charges. The former sum was devoted exclusively to the payment of the cost of scientific experiments connected with Indian vegetable fibres, the result of which will be published in the special report now being prepared by Dr. Watt and Mr. C. F. Cross, and the latter sum to meeting sundry charges connected with the Imperial Economic Court, cost of photographic work, and a few other matters as detailed in the account, with vouchers, for this expenditure submitted separately through the India Office.

85. The foregoing remarks will, I think, with the aid of the detailed MS. accounts, sufficiently explain how the various collections have been dealt with. But it may not perhaps be considered out of place if I here draw attention to one remarkable fact in connection with the Indian Section of the late Exhibition, namely, the liberal manner in which the Native Princes and private exhibitors throughout India contributed to its success. It can be said with truth that on this occasion it was the contributions of the Native Princes which were the making of the Exhibition; and if their services in this respect are suitably acknowledged, there can be no doubt that the example they have set will, on any future occasion, find many imitators; it would in that case be possible for the Government of India to follow the course adopted by European Governments, and to limit their action to merely directing the efforts of private exhibitors, securing reduced rates of freight, and providing an expert staff for carrying out the necessary arrangements in Europe. It has always been difficult to induce the manufacturers of India to take any part in Exhibitions, but it is to be hoped that the favourable terms on which the collections forwarded by private manufacturers were disposed of on this occasion will encourage them to contribute even more largely in future, and so relieve the Government of India from the necessity of incurring any large expenditure on International Exhibitions which may receive their countenance.

INDIA OFFICE;
London, July 20th, 1887.

J. R. ROYLE,
Official Agent for the Government of India at the
Colonial and Indian Exhibition, 1886.

COLONIAL AND INDIAN EXHIBITION.

Appendix B.—Statement showing values of the Collections forwarded from India, and the amounts realised by their sale.

Province or State.	Col. 1. Invoice value of collection.	Col. 2. Value of goods returned.	Col. 3. Value of goods presented.	Col. 4. Balance being value for sale.	Col. 5. Cash remitted to India.	Col. 6. Percentage paid to Royal Commission.	Col. 7. Share of Customs Duty, auction and other charges.	Col. 8. Total realised.	Remarks.
Madras	R a. p. 28,000 3 6	R a. p. 10,206 5 3	R a. p. 5,208 11 0	R a. p. 12,594 3 3	R a. p. 1,139 16 10	R a. p. 56 17 0	R a. p. 63 11 5	R a. p. 1,260 5 3	*—Assumed values at francs 180 per rupee.
Vizianagaram . . . . .	...	...	...	...	...	...	...	...
Bombay . . . . .	...	...	...	...	...	...	...	...
Bhavnagar	63,688 1 4	17,701 9 8	9,018 10 3	36,967 13 5	3,204 17 6	145 8 5	267 17 7	3,618 3 6	†—Paid to Countess of Dufferin's Fund.
Kutch . . . . .	...	...	...	...	...	...	...	...
Antwerp Exhibition	10,595 0 0*	3,676 0 0*	21 0 0*	6,918 0 0*	404 12 10	21 9 6	37 17 7	463 19 11	
Baroda	33,487 14 6	21,322 0 2	5,364 0 0	7,241 14 4	4 1 10 2	19 15 9	47 1 0	478 6 11	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
Bengal	52,651 10 1	28,747 8 3	656 6 6	23,157 11 4	1,102 12 0	44 5 0	62 6 11	1,209 3 11	
North-West Provinces and Oudh	25,033 7 9	8,014 11 6	9 4 0 3	16,114 12 0	1,517 5 0	73 6 3	49 4 4	1,639 15 7	
Punjab	43,274 4 10	7,678 9 10	735 0 0	34,880 11 0	3,845 10 3	189 14 0	32 16 0	4,028 0 3	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
Frontier	1,157 8 6	645 10 3	1 8 6	1,156 0 0	77 19 7	3 0 9	2 0 0	83 0 4	
Central Provinces	6,378 7 0	10,531 13 0	45 9 0	5,687 3 9	268 10 0	7 13 8	11 5 0	287 8 8	
Burma	19,390 12 6	23 0 0	23 0 0	8,835 15 6	714 0 2	38 3 2	52 12 0	804 15 4	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
Assam	4,395 12 5	...	267 9 0	4,128 3 5	204 15 8	7 7 0	5 17 9	218 0 5	
Jaipur	58,736 7 8	17,811 4 11	26,436 15 6	14,488 3 3	1,459 11 6	74 18 9	35 17 4	1,570 7 7	
Bikanir	4,158 0 4	...	489 4 0	3,668 12 4	137 12 1	4 5 4	25 19 4	167 16 9	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
Kotah	3,162 9 0	...	2,663 0 0	499 9 0	27 11 3	0 12 9	1 17 11	30 1 11	
Jhallowar	141 15 0	...	131 15 0	10 0 0	1 0 0	...	...	1 0 0
Jodhpur	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
Sirohi	4,073 9 9	...	2,135 9 9	1,938 0 0	135 5 9	5 1 0	10 2 1	150 19 10	
Jeyulmere . . . . .	...	...	...	...	...	...	...	...
Meywar	255 5 0	...	255 5 0	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
Ajmere-Merwar	537 2 0	...	...	537 2 0	64 11 1	3 5 0	...	67 16 1
Alwar	19,634 8 0	15,043 0 0	675 0 0	3,916 8 0	116 10 5†	2 5 0	24 16 0	143 11 5	
Haroti and Tonk	251 5 0	251 5 0	35 8 6	1 13 6	...	37 2 0	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
Dholpur, Bhurtpur, and Karauli	2,821 7 0	...	...	2,821 7 0	75 13 0	1 0 0	6 5 0	83 3 0
Central India	7,033 5 4	990 2 0	1,522 9 3	4,540 10 1	229 1 4	8 12 4	18 19 3	255 12 11	
Hyderabad	33,406 7 6	12,424 7 3	3,949 12 0	16,992 4 3	839 12 2	31 2 0	40 19 9	911 13 11	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
Mysore	11,867 6 8	1,169 3 5	4,210 3 0	6,488 0 3	562 11 8	28 12 0	30 6 1	621 9 9	
Coorg	787 14 6	...	787 14 6	...	...	...	...	...
Nipal	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
Kashmir	3,463 12 11	4,251 10 0	288 9 9	3,175 3 2	106 2 6	3 2 6	4 18 6	114 3 6	
Silk Court	12,324 14 0	...	...	8,073 4 0	961 16 1	53 10 0	53 16 10	1,069 2 11
Sundries	4,670 6 0	4,670 6 0	142 5 1	9 8 4	7 10 0	293 2 3	† From this sum must be deducted £116-10-5 paid to Countess of Dufferin's Fund, and £252-19-3 due by Mr. Wardle, making a total of £179-9-8, leaving an actual balance of £17,566-17-9 remitted to India.
TOTAL R	4,55,818 10 1	1,50,163 15 6	65,831 8 3	2,29,823 2 4	17,745 7 5†	885 0 0	1,461 17 3	20,042 4 8	
Additional value of Royal Commission property	66,455 0 0	...	6,352 12 0	60,102 4 0	...	...	170 4 4	4,480 10 6
GRAND TOTALS R	5,22,273 10 1	1,50,163 15 6	72,184 4 3	2,89,925 6 4	17,745 7 5	885 0 0	1,632 1 7	24,522 15 2	

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 8. } CALCUTTA, SATURDAY, FEBRUARY 25, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 8.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 22nd February, 1888.

No. 4.—His Excellency the Viceroy and Governor-General has been pleased to accept the resignation by the Hon'ble Colonel E. G. Wace of his office of Additional Member of the Council of the Governor-General for the purpose of making Laws and Regulations, with effect from the 17th instant.

S. HARVEY JAMES,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 23rd February, 1888.

No. 434.—The following list shows the names of the candidates selected, and the marks obtained by them in each subject, at the recent examination for clerkships in the Lower Division of

the Secretariat Offices of the Government of India and the Departments directly attached thereto:—

LOWER DIVISION
Secretariat Clerkships, Government of India.

No.	Names of candidates.	500 MARKS.	500 MARKS.	500 MARKS.	500 MARKS.	TOTAL.	Office in which the candidate prefers to serve.
		Arithmetic and elementary mathematics.	History (English and Indian) and Geography.	English composition.	Docketing and letter drafting.		
		1	2	3	4		
1	Mr. P. D. Banerjee	305	427	500	312	1,634	Not stated.
2	Jotishprasad Chattopadhyaya.	405	347	450	337	1,599	Military Department.
3	Mr. A. E. Wince . . .	420	367	470	333	1,590	In any of the Secretariat Offices.
4	Ram Narayan Biswas . .	430	345	470	337	1,582	Financial or Home Department.
5	Rajkissore Bosack . . .	450	410	480	233	1,573	In any of the Secretariat Offices.
6	Harinath Dass . . .	495	323	460	239	1,567	Home, Military or Public Works Department.
7	Lalitmohan Nan . . .	448	354	430	303	1,535	Home, Military or Public Works Department.
8	Kali Charan Dutt . . .	500	309	400	288	1,497	Financial Department.
9	Sri Ram	389	420	450	210	1,469	In any of the Secretariat Offices.
10	Satis Chandra Mukerjee	415	359	450	240	1,464	Military Department.
11	Beni Madhub Chowdhari	450	387	320	306	1,463	In any of the Secretariat Offices.
12	Nibaran Chundra Banerjee.	447	383	450	176	1,456	Home Department.
13	Sarat Chundra Sen . .	375	375	450	232	1,432	Home Department.
14	{ Atul Chundra Banerjee	260	376	400	305	1,431	Not stated.
15	{ Kundan Lal	500	353	280	298	1,431	Ditto.
16	Mela Ram	405	345	260	352	1,422	Ditto.
17	Haridas Gupta	470	224	390	323	1,407	Ditto.
18	Uma Charan Gupta . .	430	314	380	271	1,395	Home Department.
19	Harendra Kumar Ghose	385	290	460	228	1,369	Home, Military or Public Works Department.
20	Nilmani Basu	485	336	350	180	1,351	In any of the Secretariat Offices.
21	Surendra Nath Mitra . .	400	339	380	212	1,331	In any of the Secretariat Offices.
22	Taraprasad Ghose . . .	395	407	280	234	1,316	Home Department.
23	Upendra Nath Shome . .	405	270	410	221	1,306	In any of the Secretariat Offices.
24	Mr. J. A. Robertson . .	370	235	350	350	1,305	Financial Department.
25	Asutosh Bhattacharjee .	320	200	300	195	1,015	Not stated.
26	Mr. B. Laville	225	289	200	232	946	Financial Department.

ESTABLISHMENTS.

The 21st February, 1888.

No. 82.—APPOINTMENT.—Mr. H. Thirkell White, Secretary to the Chief Commissioner, Burma, to officiate as Commissioner of the Northern Division, Upper Burma, during the absence on furlough of Mr. G. D. Burgess, or until further orders.

MEDICAL.

The 22nd February, 1888.

No. 76.—The services of Surgeon-Major J. Wilson, M.D., are placed temporarily at the disposal of the Government of Bengal.

SANITARY.

The 24th February, 1888.

No. 57.—Brigade-Surgeon R. Liddetdale, M.D., Sanitary Commissioner, Bengal, is granted one month and fifteen days' privilege leave, with

effect from the 16th March, 1888, or from any subsequent date on which he may avail himself of the leave.

JUDICIAL.

The 24th February, 1888.

No. 358.—The Honorable H. T. Prinsep, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained the usual subsidiary leave in connection with the furlough granted to him in Home Department Notification No. 248, dated the 9th instant.

No. 361.—The services of Mr. F. J. Marsden, Barrister-at-Law, are replaced at the disposal of the Government of Bengal, with effect from the 1st proximo.

PORT BLAIR.

The 20th February, 1888.

No. 107.—Mr. W. Jessop, Officiating Extra Assistant Superintendent, 1st class, Port Blair

and the Nicobars, is granted privilege leave of absence for a period of three months and fifteen days, with effect from the 24th March, 1888, or any subsequent date on which he may avail himself of it.

EDUCATION.

The 24th February, 1888.

No. 77.—APPOINTMENT.—Mr. R. G. Hodson, Inspector of Schools, to officiate as Director of Public Instruction in Burma, during the absence on furlough of Mr. P. Hordern, or until further orders.

PATENTS.

The 22nd February, 1888.

No. 294.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 116 of 1887.—Neil Fox, of Shahjahanpur, in the North-West Provinces of British India, for improvements and additions to sugarcane-crushing mills.

No. 137 of 1887.—Edward Lennon Cantwell, Civil Engineer, of the Town of Calcutta, for improvements in roller cotton gins and improved roller cotton gins for manual, cattle, or power.

No. 20 of 1888.—William Dalrymple Borland, of London, England, Analytical and Consulting Chemist, for improvements in explosive substances and absorbent materials therefor.

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 21st February, 1888.

No. 316-G.—Pandit Jia Lal, First Clerk in the Office of the Commissioner of Ajmere, is

appointed to be Extra Assistant Commissioner and Treasury Officer at Ajmere, substantive *pro tempore*, with effect from the forenoon of the 20th November, 1887, and during the absence on leave without pay of Mr. H. E. J. Fitzpatrick, or until further orders.

No. 318-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Monsieur Frederick Eggena as Consul for Austro-Hungary at Bassein.

The 22nd February, 1888.

No. 324-G.—With reference to Foreign Department Notification No. 890-G. of the 19th May, 1887, M. J. Harmand, Consul-General for France at Calcutta, resumed charge of his office on the 13th February, 1888.

The 23rd February, 1888.

No. 327-G.—Mr. G. R. Irwin, C.S., Officiating Junior Under-Secretary to the Government of India in the Foreign Department, is appointed to be Junior Under-Secretary, substantive *pro tempore*, with effect from the forenoon of the 16th December, 1887.

No. 329-G.—Captain H. L. Ramsay, Political Assistant of the 1st class, is, on return from foreign service, appointed to officiate as a Political Agent of the 3rd class, and is posted as British Joint Commissioner at Leh, with effect from the 15th February, 1888.

No. 331-G.—Captain H. L. Ramsay, Officiating Political Agent of the 3rd class, and British Joint Commissioner at Leh, is granted privilege leave from the forenoon of the 15th February, 1888, to the forenoon of the 1st May, 1888.

No. 418-E.—His Excellency the Viceroy and Governor-General is pleased to confer upon Hadji Mohammed Hussan, Agent at Kerman-shah for the British Legation at Tehran, the title of Khan Bahadur as a personal distinction.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

ACCOUNTS AND FINANCE-

Calcutta, the 20th February, 1888.

No. 990.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.

January 1888.

(Lakhs of Rupees.)

	IN JANUARY.		TO END OF JANUARY.		WHOLE YEAR.	
	1887-88.	1886-87.	1887-88.	1886-87.	Budget, 1887-88.	Actuals, Preliminary 1886-87.
[For the explanation of these heads, see <i>Gazette of India</i> , dated 22nd December 1883, Part 1, page 497.]						
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	4.09	3.85	16.12	16.22	23.52	23.64
Opium	70	71	7.21	7.53	8.89	8.94
Salt	59	54	5.56	5.45	6.60	6.66
Stamps	34	32	3.19	3.10	3.72	3.75
Excise	40	37	3.70	3.57	4.23	4.37
Provincial Rates	54	49	2.39	2.34	2.96	2.97
Customs	12	12	92	85	1.23	1.25
Assessed Taxes	10	11	1.17	1.10	1.30	1.27
Forest (Madras and Bombay only)	3	3	29	28	46	34
Registration	2	2	25	25	30	30
Tributes from Native States	18	18	45	44	72	70
Other Civil Revenue	16	28	2.35	2.52	3.24	3.14
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	7.27	7.02	43.60	43.65	57.17	57.33
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 18	— 19	— 3.00	— 3.04	— 4.00	— 3.82
Opium	— 11	— 11	— 2.29	— 2.63	— 2.50	— 2.73
Other Civil Expenditure	— 1.68	— 1.75	— 16.61	— 16.56	— 22.12	— 21.07
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 1.97	— 2.05	— 21.90	— 22.23	— 28.62	— 27.62
Extraordinary Receipts	...	...	...	...	...	...
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net : + Receipts more, — Receipts less, than issues)	+ 7	+ 8	+ 71	+ 1.91	+ 67	+ 1.98
Forest, Marine (Net as above)	...	2	8	16	8	17
Guaranteed and subsidized Railways (Net as above)	+ 45	+ 49	+ 3.37	+ 3.68	+ 4.20	+ 4.42
Do. Repayment of surplus profits, &c.	...	...	68	54	54	54
Military Receipts	+ 4	+ 8	+ 75	+ 76	+ 1.01	+ .98
Military Issues	— 1.28	— 1.23	— 12.25	— 11.53	— 13.79	— 14.04
Telegraph Receipts	+ 5	+ 6	+ 48	+ 48	6	6
Do. Issues	— 6	— 6	— 54	— 53	— 6	— 6
Public Works Department—						
State Railways Receipts	+ 62	+ 55	+ 5.39	+ 4.61	— 2.08	+ 5.72
State Railways Issues	— 63	— 71	— 6.32	— 7.14	— 2.08	— 8.90
East Indian Railway Receipts	+ 38	+ 35	+ 3.34	+ 3.51	+ 2.86	+ 4.27
East Indian Railway Issues	— 10	— 8	— 1.27	— 1.08	— 2.86	— 1.27
Ordinary Branches Receipts	+ 24	+ 21	+ 1.32	+ 1.56	— 5.95	+ 2.00
Ordinary Branches Issues	— 58	— 58	— 5.85	— 5.20	— 5.95	— 6.91
TOTAL NON-CIVIL DEPARTMENTS	— 80	— 86	— 11.63	— 9.67	— 13.76	— 12.52
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net : + Receipts more, — Receipts less, than payments)	...	...	+ 5.50	+ 4	+ 5.50	+ 4
Mint Certificates and Bullion Advances (Net as above)	+ 27	+ 2	+ 11	— 6	...	+ 1
Exchange on Remittance Account	— 54	— 64	— 4.92	— 2.97	— 5.37	— 3.98
Council Bills paid (including Telegraphic) at Rs 10 per £	— 1.41	— 1.92	— 11.21	— 9.14	— 16.25	— 12.18
Other Debt heads (Net as above)	+ 10	— 25	+ 47	— 38	— 58	— 64
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 1.58	— 2.79	— 10.05	— 12.51	— 16.70	— 16.75
GRAND TOTAL RECEIPTS AND ISSUES	+ 2.92	+ 1.32	+ 2	— 76	— 1.91	+ 44
Opening Cash Balance in Treasuries and Presidency Banks	10.30	10.67	13.20	12.75	13.01	12.75
Closing Cash Balance in Treasuries and Presidency Banks	13.22	11.99	13.22	11.99	11.10	13.19

MILITARY DEPARTMENT.*Fort William, the 24th February, 1888.***APPOINTMENTS.****No. 152.—ORDNANCE DEPARTMENT—**

Captain R. H. Mahon, R.A., Assistant Superintendent of Factories, is permitted to resign his appointment in the Ordnance Department, with effect from the 13th February, 1888.

No. 153.—STAFF CORPS—

The undermentioned officers having completed eighteen months' probationary service are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India :—

Lieutenant Arthur Henry Battye, Cheshire Regiment, Wing Officer, 2nd Battalion, 3rd Goorkha Regiment,—12th July, 1886.

Lieutenant Francis Willie Evatt, Border Regiment, Wing Officer, 31st Bengal Infantry,—19th February, 1887.

VOLUNTEER CORPS.*Behar Light Horse.*

No. 154.—Troop Sergeant-Major Rowland Hudson to be Lieutenant, with effect from the 11th April, 1887, *vice* A. H. Rennie, deceased.

Oudh Volunteer Rifle Corps.

No. 155.—Mr. George Hales, to be Lieutenant, *vice* J. E. C. Branson, who has resigned his commission.

Eastern Bengal State Railway Volunteer Rifle Corps.

No. 156.—Lieutenant James Arthur Anderson, 3rd Punjab Volunteer Rifle Corps, to be Lieutenant, *vice* S. Finney, who has resigned his commission.

Hyderabad Volunteer Rifle Corps.

No. 157.—Mr. William Ward Marrett, to be Lieutenant, *vice* J. W. Schofield, superseded for absence without leave.

FURLOUGH AND LEAVE.

No. 158.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Major D. E. Gouldsbury, Bengal S. C., officiating Cantonment Magistrate, 2nd class, Punjab, (p. a.) for one year and 126 days, under rule IX of the regulations of 1868.

Conductor F. Waller, Ordnance Department, (m. c.) for one year, under rule I of the regulations of 1875.

No. 159.—The undermentioned officer is granted leave out of India under the leave rules for the Staff Corps, with effect from the date on which he is struck off duty :—

Lieutenant W. H. Allen, Bengal S. C., Commissariat Department, (p. a.) for 182 days. Pension service,—10th year, commenced 1st May, 1887.

No. 160.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Lieutenant-Colonel J. R. McK. Homfray, General List, Infantry, (m. c.) for six months.

Major J. G. Kelly, Bengal S. C., (m. c.) for six months.

Lieutenant W. L. Maxwell, Bengal S. C., (m. c.) for 184 days.

Surgeon-Major J. Young, (m. c.) for six months.

Surgeon J. G. Hancock, (m. c.) for six months.

LONDON GAZETTE.

No. 161.—The following extracts are published for general information :—

"London Gazette," dated the 20th January, 1888, page 495.

War Office, Pall Mall,

20th January, 1888.

His Highness Maharaja Pertab Singh, Indar, Mahindar, Bahadur, Sipar-i-Saltanat, the Maharaja of Jammu and Kashmir, is granted the honorary rank of Colonel in the Army. Dated 21st January, 1888.

Raja Jai Chand, of Lambagraon, Kangra, is granted the honorary rank of Major in the Army. Dated 21st January, 1888.

"London Gazette," dated the 24th January, 1888, page 553.

War Office, Pall Mall,

24th January, 1888

MEMORANDA.

The undermentioned Lieutenant-Colonels to be Colonels. Dated 20th November, 1887 :—

Norman Macleod Thomas Horsford, Bengal Staff Corps.

William Leycester Samuells, Bengal Staff Corps.

Henry William Holmes Cox, Madras Staff Corps.

India Office, 24th January, 1888.

The Queen has approved of the following admissions to the Staff Corps made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Arthur de la Cour Travers, from the Connaught Rangers. Dated 26th April, 1884, but to rank from 1st July, 1881.

Lieutenant Harward Patrick Curtis O'Farrell, from the 6th Dragoon Guards. Dated 9th March, 1886, but to rank from 27th January, 1883.

Lieutenant Herbert Stirling Belli-Bivar, from the Royal Munster Fusiliers. Dated 13th March, 1886, but to rank from 10th March, 1883.

Lieutenant Edward St. Aubyn Wake, from the Liverpool Regiment. Dated 9th March, 1886, but to rank from 6th February, 1884.

Lieutenant Frederick John Henry Wynch, from the Middlesex Regiment. Dated 11th March, 1886, but to rank from 14th May, 1884.

* * * *

PROMOTIONS.

No. 162.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Lieutenant-Colonel Robert James Brown Simpson, Madras S. C.,—20th February, 1888.

Lieutenant-Colonel Charles James Toller Whitlock, Madras S. C.,—20th February, 1888.

Major and Brevet Lieutenant-Colonel John Biddulph, Bengal S. C.,—24th February, 1888.

BENGAL STAFF CORPS.

To be Major.

Captain Gilbert Gaisford,—22nd February, 1888.

INDIAN ARMY.

To be Lieutenant-Colonels.—20th February, 1888.

Major Robert Bartholomew, General List, Cavalry.

Major Allan Scott Roberts, General List, Infantry.

No. 163.—In G. G. O. No. 142 of 1888, promoting Captain and Brevet Major H. A. Abbott, Bengal S. C., to the rank of Major, for "13th February, 1888," read "15th February, 1888."

No. 164.—COLONEL'S ALLOWANCE—

The following officers of the Bengal Staff Corps are admitted to the Colonel's allowance, with effect from the 20th February, 1888 :—

Colonel Charles William Robert Chester.

Colonel Francis Edward Archibald Chamier.

NATIVE ARMY.

8th Bengal Infantry.

No. 165.—Jemadar Mangal, to be Subadar, and Havildar Jáipat Singh to be Jemadar, *vice* Subadar Jwála Singh, invalided, with effect from the 23rd January, 1888.

38th Bengal Infantry.

No. 166.—Subadar Dáni Rám, to be Subadar-Major, *vice* Subadar-Major Rámghanjan Singh, invalided, with effect from the 1st October, 1887.

VOLUNTEER CORPS.

Calcutta Naval Artillery Volunteers, "A" Battery.

No. 167.—Captain A. W. Stiffe, Commander, resigns his appointment.

Eastern Bengal State Railway Volunteer Rifle Corps.

No. 168.—Lieutenant Stephen Finney resigns his commission.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 11.—Captain W. M. Edwards, Indian Marine, to be Staff Officer, Kidderpore Dockyard, with effect from the 1st March, 1888.

No. 12.—The following appointments have been made by the Secretary of State for India, with effect from the dates specified :—

Assistant Engineers.

James Crombie,—16th December, 1887.

Andrew Mitchell,—21st December, 1887.

Robert Edgar Roberts,—21st December, 1887.

James Meredith Austin,—23rd December, 1887.

George Henry Sharwell,—24th December, 1887.

Alfred Mackey,—24th December, 1887.

William Samuel Furminger,—24th December, 1887.

James Frederick Blair,—3rd January, 1888.

David Alexander Sheret,—6th January, 1888.

E. H. H. COLLEN, *Lieut.-Colonel,
Secretary to the Government of India.*

MILITARY DEPARTMENT.

NOTIFICATION.

*Calcutta, the 24th February, 1888.**Statement of Deposits on account of Estates between the 18th and the 24th February, 1888.*

On whose account.	Rank	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.	
George Ward.(a)	James	Surgeon	Indian Medical Service (5th Bombay L. I.)	1st July, 1887.	Intestate	R 2,423 a. 13 p. 2	...	23rd Apl., 1888.
George Dundas.(b)	Albert	Surgeon-Major.	Indian Medical Service.	23rd October, 1887.	Will left	826 5 2	...	23rd Apl., 1888.

(a) Next of kin—
Father—James Jackson Ward,
 Bengal Civil Service, Retired.

Address—No. 2, Monson Place,
 Mount Pleasant Road,
 Tunbridge Wells, Kent.

(b) *Widow*—Essie Dundas.
Children—Essie Constance,
 Walter Leslie.

Address—Care of J. Lotts Brown, Esq.,
 Shifnal, Shropshire.

E. H. H. COLLEN, *Licut.-Colonel*,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 18th February, 1888.

No. 60.—The services of Mr. R. S. J. Routh, Executive Engineer, 4th grade, sub. *pro tem.*, State Railways, on his return from furlough, are placed at the disposal of the Agent and Chief Engineer, Bengal-Nagpur Railway Company.

The 20th February, 1888.

No. 61.—Mr. W. C. L. Floyd, Executive Engineer, 1st grade, sub. *pro tem.*, Deputy Consulting Engineer to the Government of India for Railways, Calcutta, is granted special leave for a period of two years, under the terms of Public Works Department letter No. 1940-41 G. of 3rd October, 1887, with effect from 1st April, 1888.

The 21st February, 1888.

No. 62.—Mr. J. R. Bell, Superintending Engineer, 3rd class, *temporary rank*, State Railways, is appointed Engineer-in-Chief of the Chenab Bridge Works at Sher Shah, under the orders of the Director of the North-Western Railway.

No. 63.—Mr. W. D. Barrow, Assistant Engineer, 1st grade, State Railways, is, on return from furlough, placed temporarily at the disposal of the Punjab Government for employment on the Patiala-Bhatinda Railway.

The 22nd February, 1888.

No. 64.—Mr. C. W. R. Harrison, Traffic Candidate, Superior Revenue Establishment of State Railways, is permitted to resign his appointment. Public Works Department Notification No. 201, dated the 16th June, 1887, is hereby cancelled.

No. 65.—Colonel A. LeMessurier, *C.I.E.*, *R.E.*, Chief Engineer, 3rd class, sub. *pro tem.*, State Railways, is appointed to officiate as Consulting Engineer to the Government of India for Railways, Calcutta.

Major W. H. Coaker, *R.E.*, Deputy Consulting Engineer for Railways, Madras, to officiate as Deputy Consulting Engineer to the Government of India for Railways, Calcutta, until further orders.

No. 66.—Colonel K. A. Jopp, *R.E.*, Deputy Consulting Engineer for Railways, Madras, is appointed Deputy Consulting Engineer to the Government of India for Railways, Calcutta.

No. 67.—Major S. Smith, *R.E.*, Officiating Deputy Consulting Engineer for Railways, Madras, is confirmed in that appointment.

No. 68.—The services of Mr. F. B. Hebbert, Executive Engineer, 3rd grade, State Railways, are placed at the disposal of the Government of Bengal for employment in the Railway Branch.

The 23rd February, 1888.

No. 69.—Lala Rala Ram, Assistant Engineer, 3rd grade, State Railways, is promoted to Assistant Engineer, 2nd grade, with effect from the 1st January, 1888.

The 24th February, 1888.

No. 71.—Mr. T. Beatty, Executive Engineer, 1st grade, Bengal, is granted special leave for one year under the terms of Public Works Department Nos. 1940-41-G., dated 3rd October, 1887.

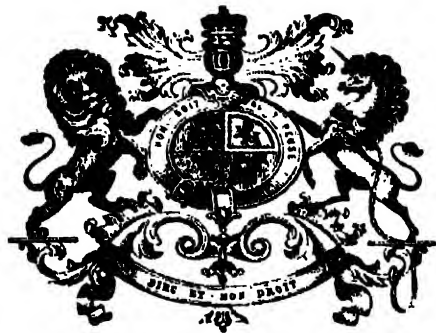
TELEGRAPH.

The 24th February, 1888.

No. 70.—Sir A. J. Leppoc Cappel, *K.C.I.E.*, Director-General of Telegraphs, is granted furlough out of India for 9 months, under section 50 of the Civil Leave Code, with effect from 9th March, 1888, or such subsequent date as he may avail himself of it.

Colonel H. A. Mallock, *S.C.*, Deputy Director-General of Telegraphs, will officiate as Director-General during Sir A. J. Leppoc Cappel's absence on leave or until further orders.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA. SATURDAY. FEBRUARY 25. 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum.
	R a. p.
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Postage	2 8 0
Subscription for Supplement only	5 0 0
Postage	3 0 0
Subscription for Supplement and Part VI	6 0 0
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For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement	0 4 0
Postage on single copies varies according to weight.	

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.—ESTABLISHMENT.

Calcutta, the 23rd February, 1888.

No. 1.—Mr. R. F. White, Accountant, 1st grade, and Honorary Assistant Examiner, is transferred from the Office of the Examiner, Public Works Accounts, Bengal, to that of the Examiner, Public Works Accounts, Burma.

A. FILGATE, Colonel, R.E.,

Accountant General.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February, 1888.

PARTICULARS.	3½ PER CENT. LOANS				4 PER CENT. LOANS				4½ PER CENT. LOANS				GRAND TOTAL.
	TRANSFER LOAN OF 1832-33.	Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1844-35.	Transfer of 1845.	Reduced 4 per cent loan of 1849.	Total.	Of 1870.	Of 1879-84 per cent. portion.	TRANSFER LOAN OF 1870-71 SEVEN SHILLINGS PER CENT. PORTION.	5 PER CENT. LOAN OF 1875-77.	
Balance of 31st January, 1888	54,100	13,38,666	26,57,600	2,36,75,100	89,17,800	3,08,64,000	2,16,21,500	8,99,74,666	42,65,200	75,31,800	10,40,32,200	11,58,49,200	20,51,43,966
4½ per cent. 1878, transferred to 4½ per cent. 1879 Stock in London . . . . .	...	...	...	...	...	...	...	...	...	1,57,400	...	...	1,57,400
Add—													
Amount enfaced at Madras between 1st and 15th February, 1888 . . . . .	...	...	...	...	...	4,500	...	4,500	...	...	50,000	...	54,500
Amount enfaced at Bombay between 1st and 15th February, 1888 . . . . .	...	...	...	2,04,000	...	5,25,500	...	7,29,500	50,000	...	32,000	...	7,81,500
Amount enfaced at Calcutta between 1st and 15th February, 1888 . . . . .	...	...	...	2,71,600	3,000	5,66,000	...	8,40,600	...	78,800	...	...	9,19,400
Deduct—													
Amount written off in the London Registers . . . . .	...	...	...	73,700	3,000	75,000	3,000	1,54,700	1,57,400	...	...	...	3,74,100
Balance on 15th February, 1888	54,100	13,38,666	26,57,600	2,41,50,700	89,20,800	3,19,60,000	2,16,21,500	9,06,49,266	43,15,200	75,31,800	10,43,40,400	11,61,87,400	20,70,56,766

	54,100	13,38,666	26,57,600	2,40,77,000	89,17,800	3,18,85,000	2,16,18,500	9,04,94,566	43,15,200	73,74,400	10,42,78,400	11,59,68,000	20,66,82,666

Notes.—From 9th June, 1887, to 15th Dec., 1887, enfaced from India 5,40 lakhs, re-transferred from London 4,99½ lakhs.

" 16th Dec. "	to 31st "	" "	67 "	" "	7 "
" 1st Jan., 1888, "	to 15th Jan., 1888 "	" "	28 "	" "	6 "
" 16th "	to 31st "	" "	68 "	" "	2 "
" 1st Feb. "	to 15th Feb. "	" "	17 "	" "	2 "
			5,720 lakhs.		5,013 lakhs.
			5,013 "		
			Balance against India		707 lakhs

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 17th February, 1888.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the Week ending 21st February, 1888.

LIABILITIES.				ASSETS.			
	R	a.	p.		R	a.	p.
Capital paid-up	2,00,00,000	0	0	Government Securities	55,07,056	0	0
Reserve Fund	50,52,743	15	0	Other authorised Investments	61,89,903	0	0
Public Deposits at Head Office	73,90,459	1	5	Loans on Government and other authorised Securities	97,93,641	2	1
Public Deposits at Branches	1,00,14,050	8	2	Accounts of Credit on Government and other authorised Securities	64,08,467	12	3
Other Deposits at Head Office and Branches	3,47,14,355	13	1	Bills discounted and purchased	2,54,88,880	7	7
Bank Post Bills, &c.	5,08,723	2	9	Balances with other Banks	8,60,650	0	1
Sundries	15,63,335	3	3	Bullion	5,828	15	6
				Dead Stock	11,10,546	5	7
				Stamps	14,241	15	0
				Sundries	11,74,851	5	8
					5,65,54,079	8	9
				Cash and Currency Notes at Head Office	71,00,560	13	11
				Cash and Currency Notes at Branches	1,55,89,036	5	0
					2,26,89,597	2	11
RUPEES	7,92,43,676	11	8	RUPEES	7,92,43,676	11	8

BANK OF BENGAL,
Calcutta, the 23rd February, 1888.

R. L. BISS,
Chief Accountant,

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 41 8.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October, 1884.)

Register Number.	DESCRIPTION.	Metal.	Value of each coin.			Number of coins available for sale.	REMARKS.
			R	a.	p.		
	<i>Found in the Mozaffarpur District.</i>						
79	Emperor Shah Jehan . . .	Silver .	1	8	0	7	{ These coins will be available for sale up to and not later than the 11th Oct., 1888.
80	Emperor Aurangzib . . .	Do. .	1	8	0	19	
	<i>Found in the Sialkot District.</i>						
87	Old Hindu punched coins . .	Do. .	c	5	0	76	Do. do. 12th Dec., 1888

CALCUTTA MINT,
The 23rd February, 1888.

R. V. RIDDELL, Lieut.-Colonel, R.E.,
Master of the Mint.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 23rd February, 1888.

No. 662.—Mr. J. A. Higgs, Assistant Surveyor, 2nd grade, is allowed leave on medical certificate for nine months, under Section 128, Civil Leave Code.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Résidency, the 15th February, 1888.

No. 575.—Mr. F. L. Petre, C.S., availed himself of the furlough granted in Foreign Department Notification No. 2345 G., of date the 28th December, 1887, on the afternoon of the 28th January, 1888; and in pursuance of Notification No. 61 G. of the 12th January, 1888, Mr. L. W. King received charge of the Office of 1st Assistant Agent to the Governor-General for Central India on the forenoon of the 13th February, 1888.

The 18th February, 1888.

No. 618.—Lieutenant A. B. Mayne, Squadron Officer, 1st Regiment, Central India Horse, availed himself of the one year's furlough granted in Government of India, Military Department, Notification No. 906 of the 18th November, 1887, on the 30th January, 1888.

By Order,
L. WHITE KING,
First Asst. Agent to the Govr.-Genl.
for Central India.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 20th February, 1888.

No. 11.—With reference to Public Works Department Notification No. 58, dated 17th February, 1888, Lieutenant Charles Stuart Rose, R.E., Assistant Engineer, 2nd grade, is posted to the North-Western Railway.

The 21st February, 1888.

No. 12.—The one year's furlough sanctioned to Mr. T. G. Pudan, of the State Railway Superior Revenue Establishment, Traffic Department, in Director, North-Western Railways' Notification No. 4, dated 19th March, 1887, has been commuted, by Her Majesty's Secretary of State for India, to leave on medical certificate for eighteen months.

L. CONWAY-GORDON,
Director-General.

Report of a Deserter from the 1st Battalion, Royal Welsh Fusiliers, dated at Lucknow, this 15th day of February, 1888.

Number, Rank, and Name, —No. W.F.—1171, Private James Fraser.	At what Place Enlisted,— London.
Age—23 years.	Parish and County in which Born,—Ayr, Ayrshire.
Size,—5 feet 10½ inches.	Marks,—Tattoo marks. Four banners and "United" on left forearm.
Colour of— Complexion, fresh; Hair, brown; Eyes, blue.	Trade,—Seaman.
Date of Desertion,—13th February, 1888.	Coat or Jacket,—
Place of Desertion,—Lucknow.	Waistcoat,—
Date of Enlistment,—2nd October, 1885.	Breeches or } Trowsers. } Regi- mentals.
	REMARKS,— Under 3 years' service.

E. S. CREEK, *Lieut.-Colonel,*
Comdg. 1st Battn., Royal Welsh Fusiliers.

TREASURE TROVE.

NOTICE.

In accordance with the provisions of Section 5 of Act VI of 1878, notice is hereby given to those whom it may concern, that on the 6th of February, 1887, certain treasure consisting as under—

Weight in Rupees.	Names of the articles.	No.	Value.
<i>R a. p.</i>			<i>R a. p.</i>
0 15 0	A broken piece of gold kantha (a neck ornament.)	1	7 0 0
5 14 0	Gold waki (bracelets)	2	115 0 0
3 10 0	A broken piece of gold kamberpatta (girdle)	1	70 0 0
22 2 0	Silver saucers	2	19 8 0
120 8 0	Silver anklets	2	115 0 0
15 12 0	Silver cup	1	14 0 0
	TOTAL	9	340 8 0

of the aggregate value of Rs 340-8, was found in the village of Bamni, in Taluka Khanapur, of the Satara District, under a piece of open ground in possession of one Narayen Anant Gore, an inhabitant of the same village.

All persons claiming the said treasure or any part thereof, are hereby required to appear personally or by agent before the Mamlatdar of Khanapur, at Vitta, or where his camp may be, on the 20th of June, 1888, when the Mamlatdars will proceed to hold an enquiry in accordance with the provisions of the Act.

A. D. YOUNGHUSBAND,
Acting Collector of Satara.

CAMP SHIRALLA,
The 9th February, 1888.

NOTICE.

It is hereby notified, under Section 5 of the Indian Treasure Trove Act (VI of 1878), that on the 28th December, 1887, a "peetam" (stand) measuring 3 feet 3 inches long, 1 foot 1 inch broad and 7 inches high, made of copper and weighing 61 lbs., was found by a ryot

named Kumaran, in Kallagudy village, in the Head Assistant Collector's Division, Ramnad, Madura District, while ploughing his punja land.

All persons claiming the said treasure, or any portion thereof, are required to appear either personally or by agent before the Collector of Madura, on the 16th July, 1888, at Madura, with a view to their claims being enquired into and disposed of according to law.

E. TURNER,
Collector.

COLLECTOR'S OFFICE,
MADURA,
The 13th February, 1887.

NOTICE.

It is hereby notified under Section 5 of the Treasure Trove Act, VI of 1878, that treasure consisting of eighty-four whole Rupees and three half-rupees coin current during the reign of the Emperor Shah Alum, and of the aggregate present value of Rs 64-2, has been discovered in a field known as Pimpaldara, situated at Samsherpur in the Akola Taluka.

All persons claiming the said treasure, or any part thereof, are therefore required to appear either in person or by agent at the Office of the Mamlatdar of Akola within six months from date of this Notification and to assert their claim, if any, to the said treasure, so that the matter may be enquired into and determined by the Mamlatdar, in accordance with the provisions of the said Act.

G. WADDINGTON,
Collector.

CAMP SANGAMNER,
The 14th February, 1888.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Allahabad Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Note.	Value.	Name of Claimant.
		R	
30	D 20—98918	100	The Postmaster-General, Bengal, Calcutta.

C. G. VANSITTART,
Asst. Accountant Genl.,
In charge of Paper Currency Office.

ALLAHABAD,
The 22nd February, 1888.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Notes.	Value.	Name of Claimant.
		R	
31	B 83—14467	50	Presidency Postmaster, Madras.
32	T 5—83582	100	M. S. Synd Kadder, Panruti.

R. A. STERNDALÉ,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

FORT ST. GEORGE,
The 13th February, 1888.

Statement of Silver Balance in the Calcutta Mint for the week ending 22nd February, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 15th February, 1888	3,80,146	
Value of Government silver in the Mint on the same date	11,42,138	15,22,284
ADD— Silver received by the Mint during the week on account of the Currency Department	59,860	
Ditto ditto Government	3,81,028	4,40,888
DEDUCT— New coin paid to Reserve Treasury during the week	...	19,63,172
Petty items issued for miscellaneous purposes	...	...
Balance on the evening of the 22nd February, 1888		19,63,172
The Balance comprises— Silver held on account of the Currency Department	4,40,006	
Ditto ditto Government	*15,23,166	19,63,172
There is in addition awaiting assay— Bullion belonging to Private Individuals	1,29,223	
Ditto ditto Government	...	1,29,223

* Includes Rs 6,00,000 packed for shipment.

R. V. RIDDELL, Lieut.-Colonel, R.E.,
Master of the Mint.

CALCUTTA MINT,
The 23rd February, 1888.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 21st February, 1888.

No. 12817.—Babu Gopal Chunder Bose, sub. pro tem. Chief Superintendent of the Office of the Comptroller of Post Office, is confirmed in that appointment, with effect from the 1st February, 1888.

L. G. WAIT,
Asst. Dir. Genl. of the Post Office of India.

The 23rd February, 1888.

No. 12058.—Mr. G. A. T. Bennett is confirmed as Postmaster of Aden.

L. G. WAIT,
for *Dir. Genl. of the Post Office of India.*

The 23rd February, 1888.

No. 12068.—Mr. Mahadavrao Vishvanath is appointed to be Postmaster of Ahmedabad.

Mr. Rastumji Dinshah is appointed to be Postmaster of Surat.

M. Achanna Kondapa is appointed to be Postmaster of Rajkot.

L. G. WAIT,
for *Depy. Dir. Genl. of the Post Office of India.*

Unclaimed Letters held in the Calcutta General Post Office on 22nd February, 1888.

Ade, Louis.	Buxton, G.	Kolps & Lehmann.
Anderson, E.	Cari, C. B.	Laplough, E.
Austen, H. G.	Dunard, H. F.	Lennard, H. F.
Beck & Co.	Esposito, R.	Oppenheimer, J.
Borch, G.	Flannery, P. M.	Oscar, Moenich & Co.
Bridgenill, Mrs.	Grinrod, Jenkins & Co.	Poyntz, Mr. A.
Brittain, Henry.	Jones, A. F.	Robinson, J. C. S.
Burroughs, Mrs. K.	Keith & Ross.	Sobel, E.

Letters marked "Care of Post Office."

A. W.	Gaveia, Jose.	Noble, J. D'Oyly.
Anley, Henry.	Geale, G. R.	O'Brien, Mrs. Rosie.
Alberto, S.	Godfrey, Jack.	"Okeyo."
Atkins, Col. G.	Grenon, Miss A.	Orsolle, E.
Bartholomew, R.	Grenheld, W.	Paraf, E.
Bates, E.	Greenless, A.	Parkun, Mrs. H.
Bersky, George.	Greenway, Miss. A.	Peddie, John.
Bernici, Madame.	Gray, Edward, Sir.	Penn, Mrs. G.
Beal, W. H.	Girling, Mrs.	Percival, Percy.
Beauvisage, M.	"Gusture."	Phillippe, H. S.
Bery, Adolph.	H. M.	Pierotti, Nicolas.
Bidolecombe, F. C.	Hall, D.	Prince D'Orleans.
Bleck, Mrs.	Hamilton, G. H.	Pyle, Mrs.
Blomfield, F. C.	Hambury, Mrs.	Rebutec, J.
Bohminger, Herr.	Hodgetts, W. G.	Remington, Capt. F. A.
Bolton, H. W.	Hogg, A. M.	Rhoades, A. H.
Bolton, G. A.	Hoinse, F. W.	Rode, Mrs.
Boodne, J. O.	Hughes, P.	Rosario, G. B.
Braham, Mrs.	Hutchison, Colonel.	Scales, W. H.
Bridson, E. G.	Innes, J. T.	Schmidt, A. W.
Brown, John D.	Judge, Capt. F. C.	Sanderson, T. W.
Bruse, Sante.	Jones, E. E.	Sheppard, H. R.
Brutley, C. W.	Jackson, A. W.	Silvo, F.
Bulloch, J.	Keisler, Dr. F. L.	Simpson, James.
Burton, A. H.	L. M. G.	Simpson, Miss.
Butler, Mrs. T. P.	Lamorchand, J. R.	Skinner, T. C. M.
Caldicot, Dr. T.	Leonard, Major G.	Smit. Robert.
Carpenter, Mrs. W. G.	Lester, J. H.	Smith, H. R.
Cavanagh, J.	Libbons, Miss Mary.	Southerton, F. W.
Christelow, T. B.	Lowless, H.	Stevenson, Capt. G. J.
Clarke, R.	Lucion, Mon. L.	Storkey, H.
Clifton, Talbot.	E. A.	Stroud, Miss A. L.
Craddock, J.	Martin, R.	Sutton, H. T.
Daly, M.	Massey, E. S.	Tanner, Miss.
Davis, C.	Mathersill, H. J.	Tanner, Mr. E. M.
Demomet, F.	McMurtrie, A.	"Temple."
Dromer, Moses.	Mercer, Captn.	Thomas, W. L.
"Felix."	Michell, Major St.	Thomson, E.
Ferrell, J. B.	John.	Timms, Miss L.
Field, H. F.	Mitchell, Thos.	Tiny, Miss.
Foster, G. R. C.	Momo, H. T.	Walker, T. B.
Foster, F. W.	Moran, D.	Wheatly, Col. M. J.
Fouilloux, Charles.	Moubay, John A.	White, Miss Nellie.
Fraser, Mrs. L.	Murdoch, Mrs.	Wood, H. delt. P.
Freedman, J. J.	Nairne, Br.-Genl. C. E.	Wood, E. M.
G. M. G.	Naylor, C. G. R.	Woolfield, Ernest.
Gardiner, Geo.	Newman, Mrs.	
Gascond, S.	Nicholson, Miss.	
Gaskell, Esq.	Nishet, Peter.	

Registered Letters.

Argas, E.	East India Trade & Outfit Co.	Nelson, Harry.
Browne, H.	Hartz, S.	Nucci, Oreste.
		Rosentahl Dora.

Unclaimed Letters held in the Barrackpore Post Office on the 20th February 1888.

Cooper, Mrs.	Donel, Mrs. J. O.	Forbes, H. M.
Chullre, L.	Finlayson, Gilbert.	Richtstrey, N.
D'Cruze, L. W.		

E. HUTTON,
Presidency Postmaster, Calcutta.

The 25th February, 1888.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888, 28th Feb.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets).	27th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China and Japan.	28th "	Ditto.
Australia, New Zealand and Tasmania.	28th "	Ditto.
Straits and Hong-Kong . . .	25th "	Per Steamer <i>Kutsang.</i>
Rangoon and Moulmein . . .	29th "	Per Steamer <i>Rajputana.</i>
Akyah, Kyaukpyu, Sandoway and Rangoon.	29th "	Per Steamer <i>Madras.</i>
Port Blair and Camorta . . .	7th Mar.	Per Steamer <i>Maharani.</i>
Rangoon and Moulmein . . .	2nd "	Per Steamer <i>Colaba.</i>

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters will be received up to 9 P.M.

E. HUTTON,
Presidency Postmaster, Calcutta.

WOOD FUEL.

NOTICE TO MANAGERS OF MILLS, BREWERIES, ICE COMPANIES, TANNERIES, BRICK-BURNERS, COMMISSARIAT OFFICERS, SUPERINTENDENTS OF JAILS, AND OTHER LARGE CONSUMERS OF FUEL.

Wood fuel, chiefly sal, thoroughly dry, having been cut two years ago, is available in the quantities and at the places stated below:—

		Maunds.
Oudh Forest Depot near Lucknow-Sitapur Railway City Station . . .	Lucknow . . .	39,300
Oudh Forest Depot near Oudh and Rohilkhand Charbagh Railway Station . . .	Lucknow . . .	18,900
Oudh Forest Depot near Bahramghat Railway Station . . .	Bahramghat . . .	43,700

Tenders for the purchase of the whole, or portions of the above in even hundreds of maunds, will be received by the Conservator of Forests, Oudh Circle, Camp *via* Lucknow, up to the 25th February, 1888. The maund is the Government maund of 82½ pounds. The fuel to be removed by purchasers into their own carts and removed from Depôts (unless specially agreed upon otherwise) within a month of acceptances of tender.

Fuel to be paid for on delivery of each 100 maunds.

Ten per cent. earnest-money will be required before the purchase is considered as completed; this will remain with Conservator for the payment of the last 1/10th of the amount purchased.

Conservator is not bound to accept the lowest or any tender. The fuel can be seen by applying to the Muharrirs in charge of the Depôts.

The Lucknow-Sitapur Railway having now reached the Government Forests in Kheri, wood fuel can be supplied in large quantities annually either in Lucknow, Sitapur, or in the Forest. Arrangements can also be made for the supply of large quantities of tanning and paper mill materials.

E. WOOD, Captain,

Conservator of Forests, N.-W. P. & Oudh,
Oudh Circle.

DATED CAMP *via* LUCKNOW,

The 2nd February, 1888.

GOVERNMENT CINCHONA FEBRIFUGE.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 25, 1888.

 Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes Nos. 162825 and 244329, of the 4 per cent. loans of 1842-43 and 1st May, 1865, respectively, for ₹1,000 each, originally standing in the names of the Bank of Bengal and Rustomjee Ardasir Daver, and blank endorsed to Framjee Aderjee Mistry, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

FRAMJEE ADERJEE MISTRY,

Care of Messrs. P. M. Mody & Co.,

Appollo Street,

Fort Bombay.

Lost.

The following Promissory Notes of 4 per cent. loan of 1842-43 and 1865, originally standing in the name of the undersigned, and of 4½ per cent. loan of 1870, originally standing in the name of Bank of Bengal and purchased from the above Bank, have never been endorsed by me to any body, have been lost on the 17th August, 1887. Payment of the notes or of the interest accrued thereon has been stopped and application is about to be made for the issue of duplicates :—

No. 014724* of the 4½ per cent. loan of 1870, for ₹1,000.

No. 111539† of the 4 per cent. loan of 1842-43, for ₹1,000.

No. 237876† of the 4 per cent. loan of 1865, for ₹2,000.

* In the name of the Bank of Bengal.

† In the name of Luchman Chowdry.

LUCHMAN CHOWDRY,

Naiki Mundi, Agra.



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CALCUTTA, SATURDAY, FEBRUARY 25, 1888.

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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Law relating to Imprisonment for debt was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 24th February, 1888:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend

From Mr. P. R. Desai, Pleader, District Court, Satára, dated 15th July, 1886 [Paper No. 1].

From Secretary to Chief Commissioner, Coorg, No. 1496—273, dated 16th August, 1886 [Paper No. 2].

From Secretary for Berar to Resident, Hyderabad, No. 331G., dated 15th September, 1886, and enclosures [Papers No. 3].

From Chief Secretary to Government, Madras, No. 2405, dated 4th September, 1886, and enclosures [Papers No. 4].

From Chief Commissioner, Ajmere-Merwára, No. 1104—690-II, dated 22nd September, 1886, and enclosures [Papers No. 5].

Endorsement by Chief Secretary to Government, Madras, No. 2528, dated 22nd September, 1886, and enclosures [Papers No. 6].

From Secretary to Chief Commissioner, Assam, No. 1727, dated 21st August, 1886, and enclosures [Paper No. 7].

From Acting Under Secretary to Government, Bombay, No. 5776, dated 8th October, 1886, and enclosures [Papers No. 8].

From Secretary to Chief Commissioner, Burma, No. 377—20L., dated 15th October, 1886, and enclosures [Papers No. 9].

From Under Secretary to Chief Commissioner, Central Provinces, No. 4991—296, dated 2nd November, 1886, and enclosures [Papers No. 10].

From Secretary to Chief Commissioner, Coorg, No. 1970—2736, dated 2nd November, 1886, and enclosures [Paper No. 11].

From Under Secretary to Government, Bombay, No. 8064, dated 16th November, 1886 [Paper No. 12].

From Chief Secretary to Government, Madras, No. 3008, dated 11th November, 1886, and enclosures [Papers No. 13].

From Officiating Junior Secretary to Chief Commissioner, Central Provinces, No. 982S., dated 23rd November, 1886, and enclosures [Papers No. 14].

From Chief Secretary to Government, Bengal, No. 3321., dated 19th November, 1886, and enclosures [Papers No. 15].

From Officiating Chief Secretary to Government, Bengal, No. 3753., dated 13th December, 1886, and enclosures [Papers No. 16].

From Officiating Chief Secretary to Government, Bengal, No. 3857., dated 17th December, 1886, and enclosure [Papers No. 17].

From Secretary, Mymensingh Landholders Association [Paper No. 18].

Translation of Memorial from Jawla Pershad, Moneylender and Zamindár and Inhabitant of Bandki and Hazratpur, Pargana Bandki, Zila Fatehpur, dated 25th October, 1886 [Paper No. 19].

From Secretary to Government, Punjab, No. 42, dated 13th January, 1887, and enclosures [Papers No. 20].

From Secretary, Bengal Chamber of Commerce, No. 91, dated the 31st January, 1888 [Paper No. 21].

the law relating to Imprisonment for Debt was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with copy of the Bill as amended by us annexed thereto.

2. Section 2 of the revised Bill, on which sections 3, 5, 6 and 9 wholly and sections 4 and 7 partly depend, would give effect to the very general opinion that it should be in the discretion of a Court executing a decree to refuse to issue a warrant of arrest

at the pleasure of a decreeholder, and that the law with respect to the arrest and imprisonment of women in execution of decrees should be what in section 8 of the Married Women's Property Act, 1874, it is assumed to be.

3. Section 4 would give effect to the suggestion that, when a judgment-debtor who has been arrested is brought before the Court before being committed to prison, the Court should have the power to order his release if he is unable to pay the amount of the decree and the Court sees no reason to suppose that he has obstructed or will obstruct the decree-holder in the execution of the decree. The section is based on section 30 of the Presidency Small Cause Courts Act, 1882, and section 4 of the Debtors Bill, 1886.

4. Section 8 is an amplification of section 15 of the Civil Procedure Code Amendment Bill, 1886. It has been urged that, where a person in ill-health has been arrested, it should be in the discretion of the Court to refuse to commit him to prison, and that there should be no room for doubt that, where a person has been released from arrest or imprisonment on the ground of illness, he is liable to be re-arrested.

5. It is proposed to leave untouched the law respecting arrest before judgment. The use of that process is discretionary with the Courts, which can only use it where they are satisfied that there is an intention on the part of a defendant to evade their jurisdiction.

6. In two local Rent Acts reproducing the provisions of section 278 of the Code of 1859 with respect to the period of imprisonment in execution of decrees, section 10 of the revised Bill substitutes for those provisions the provisions of section 342 of the Code of 1882.

7. The publication ordered by the Council has been made as follows :—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India		12th, 10th and 26th June, 1886.
Fort Saint George Gazette		16th July, 1886.
Bombay Government Gazette		17th and 24th June, and 1st July, 1886.
Calcutta Gazette		23rd and 30th June, and 7th July, 1886.
North-Western Provinces and Oudh Govern- ment Gazette		16th and 23rd June, 1886.
Punjab Government Gazette		17th and 24th June, and 1st July, 1886.
Central Provinces Gazette		26th June, and 3rd and 10th July, 1886.
Burma Gazette		3rd, 10th and 17th July, 1886.
Coorg District Gazette		1st August, 1886.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	17th September, 1886.
	Telugu	1st October, 1886.
	Hindustani	2nd November, 1886.
	Kanarese	15th October, 1886.
Bombay	Malayalam	8th October, 1886.
	Marathi	9th September, 1886.
	Gujarathi	9th September, 1886.
	Kanarese	10th September, 1886.
Bengal	Bengali	31st August, and 7th September, 1886.
	Hindi	31st August, and 7th and 14th September, 1886.
North-Western Provinces and Oudh	Uriya	9th September, 1886.
	Urdu	6th, 13th and 20th November, 1886.
Punjab	Urdu	11th, 18th and 25th November, 1886.
Central Provinces	Marathi	29th September, and 5th and 12th October, 1886.

8. We consider that the Bill as amended by us should be re-published before it is further considered in Council.

ANDREW R. SCOBLE.
C. U. AITCHISON.
RANA SHANKAR BAKSH SINGH.
SYUD AMEER HOSSAIN.
PEARI MOHAN MUKERJI.*
J. W. QUINTON.
ROBERT STEEL.
DINSHAW MANOCKJEE PETIT.
F. M. HALLIDAY.

The 24th February, 1888.

* I think the Bill is one-sided in one particular. It leaves untouched the procedure for the recovery of revenue and rent in certain provinces and administrations but materially modifies it in others.

PEARI MOHAN MUKERJI.

No. II.

A Bill to amend the law relating to Imprisonment for Debt.

WHEREAS it is expedient to amend the law relating to imprisonment for debt; It is hereby enacted as follows:—

Title, commencement and extent.

I. (1) This Act may be called the Debtors Act, 1888; and

(2) It shall come into force at once.

(3) The several portions thereof have the same local extent as the enactments to which they respectively relate.

IV of 1882.

2. After section 245 of the Code of Civil Procedure the following sections shall be inserted, namely:—

"245A. Notwithstanding anything in the last foregoing section or in any other section of this Code, the Court shall not order the arrest or imprisonment of a woman in execution of a decree for money.

"245B. (1) Notwithstanding anything in section 245 or in any other section of this Code, when an application is for the execution of a decree for money by the arrest and imprisonment of a judgment-debtor who is liable to be arrested in pursuance of the application, the Court may, instead of issuing a warrant for his arrest, issue a notice calling upon him to appear before the Court on a day to be specified in the notice and show cause why he should not be committed to jail in execution of the decree.

"(2) If appearance is not made in obedience to the notice, the Court shall, if the decree-holder so requires, issue a warrant for the arrest of the judgment-debtor."

3. In section 250 of the said Code, between the word "shall" and the word "issue", the following shall be inserted, namely:—

"subject to the provisions of sections 245A and 245B,".

Addition of new section after section 337 of the Code.

4. After section 337 of the said Code the following shall be inserted, namely:—

"337A. (1) When a judgment-debtor appears before the Court in obedience to a notice issued under section 245B, or is brought before the Court after being arrested in execution of a decree for money, and it appears to the Court that the judgment-debtor is unable from poverty or other sufficient cause to pay the amount of the decree or, if that amount is payable by instalments, the amount of any instalment thereof, the Court may, upon such

terms, if any, as it thinks fit, make an order disallowing the application for his arrest and imprisonment, or directing his release, as the case may be.

"(2) Before making an order under sub-section (1), the Court may take into consideration [Debtors Bill, 1886, s. 4.] any allegation of the decreeholder touching any of the following matters, namely:—

(a) the decree being for a sum for which the judgment-debtor was bound as a trustee or as acting in any other fiduciary capacity to account;

(b) the transfer, concealment or removal by the judgment-debtor of any part of his property after the date of the institution of the suit in which the decree was made, or the commission by him after that date of any other act of bad faith in relation to his property, with the object or effect of obstructing or delaying the decreeholder in the execution of the decree;

(c) any undue or unreasonable preference given by the judgment-debtor to any of his other creditors;

(d) his refusal or neglect to pay the amount of the decree or some part thereof when he has or since the date of the decree has had the means of paying it;

(e) the likelihood of his absconding or leaving the jurisdiction of the Court with the object or effect mentioned in clause (b) of this sub-section.

"(3) While any of the matters mentioned in [Act XIV, 1882, s. 349.] sub-section (2) are being considered, the Court may in its discretion order the judgment-debtor to be imprisoned, or leave him in the custody of an officer of the Court, or release him on his furnishing sufficient security for his appearance on the requisition of the Court.

"(4) A judgment-debtor released under this [Cf. Act XIV, 1882, s. 341.] section may be re-arrested.

"(5) If the Court does not make such an order as is mentioned in sub-section (1), it shall cause the judgment-debtor to be arrested if he has not already been arrested and, subject to the other provisions of this Code, commit him to jail."

5. To section 380 of the said Code the following shall be added, namely:—

"On the application of any defendant in a suit for money in which the plaintiff is a woman the Court may at any stage of the suit make a like order if it is satisfied that such plaintiff does not possess any sufficient immoveable property within British India independent of the property in suit."

6. In section 640 of the said Code, after the words "from arrest in execution of civil process" the words "in any case in which the arrest of women is not prohibited by this Code" shall be added.

7. In section 642 of the said Code, for the words and figures "except as provided in sections 256 and 643" the following shall be substituted, namely:—

"except as provided in section 337A, sub-section (5), and sections 256 and 643,".

Addition of new section after section 652 of the Code.

8. After section 652 of the said Code the following shall be added, namely:—

"653. (1) At any time after a warrant of arrest has been issued under this Code, the Court may cancel it on the ground of the serious illness of the person against whom the warrant was issued.

"(2) When a judgment-debtor has been arrested under this Code the Court may release him if in its opinion he is not in a fit state of health to undergo imprisonment.

[Civil Procedure Code Amendment Bill, 1886, s. 15.]

"(3) When a judgment-debtor has been committed to jail, he may be released therefrom—

(a) by the Local Government, on the ground of his suffering from any infectious or contagious disease, or

(b) by the committing Court, or any Court to which that Court is subordinate, on the ground of his suffering from any serious illness.

[Cf. Act XIV, 1882, s. 341.]

"(4) A judgment-debtor released under this section may be re-arrested, but the period of his imprisonment shall not in the aggregate exceed that prescribed in section 342 or section 481, as the case may be."

9. The last sixteen words of section 8 of the Married Women's Property Act, 1874, and the whole of section 31 of the Ajmere Courts Regulation, 1877, are hereby repealed. III of 1874. I of 1877.

10. (1) For the first fifty-five words of section 48 of the Act of the Government of Fort St. George in Council, No. VIII of 1865, the following shall be substituted, namely:— [Cf. Act XIV, 1882, s. 342.]

"No person shall be imprisoned as a defaulter for a longer period than six months whatever the amount of the arrears may be, nor for a longer period than six weeks if the arrears do not exceed fifty rupees."

(2) For the proviso to section 163 of the North-Western Provinces Rent Act, 1881, the following shall be substituted, namely:— XII of 1881.

"Provided that the time for which a debtor may be confined in execution of a decree under this Act shall not exceed six weeks when the amount decreed (exclusive of costs) does not exceed fifty rupees, or six months in any other case."

S. HARVEY JAMES,
Secretary to the Government of India.



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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

**ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.**

The Council met at Government House on Friday, the 17th February, 1888.

PRESENT :

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.

His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.

The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.

The Hon'ble A. R. Scoble, Q.C.

The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.

The Hon'ble Sir C. A. Elliott, K.C.S.I.

The Hon'ble J. Westland.

The Hon'ble Rana Sir Shankar Bakhsh Singh Bahadur, K.C.I.E.

The Hon'ble Syud Ameer Hossein, C.I.E.

The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.

The Hon'ble J. W. Quinton, C.S.I.

The Hon'ble R. Steel.

The Hon'ble Sir Dinshaw Manockjee Petit, Kt.

The Hon'ble F. M. Halliday.

POLICE BILL.

The Hon'ble SIR CHARLES AITCHISON moved that the Report of the Select Committee on the Bill to amend the law relating to the Regulation of Police be taken into consideration. He said :—

“ Having at the last meeting of the Council explained the object of the Bill, and the manner in which it was proposed to meet it, it does not occur to me that any remarks on the details of the Bill will assist the Council in coming to a determination on it.”

The Hon'ble RAJA PEARI MOHAN MUKERJI said :—“ This is one of those measures in which the legislature must content itself with investing Your Excellency in Council with the proper powers for devising a scheme and making rules for working it. The necessity for an imperial police service becomes evident when it is considered that, by reason of the rapid extension of railways, the local police of different districts and provinces have to deal not merely with local criminals but others who come from distant parts of the country. But the inconvenience of having an inter-provincial police service should not be lost sight of. It would be difficult for such a service to utilise the valuable local knowledge possessed by the police of different districts and provinces, and there is also the graver question as to how to regulate the subordination of officers when an imperial service overlaps the local service and exercises a jurisdiction of its own. These are matters which will, no doubt, be provided for by the rules which will be made under the Act.”

The Motion was put and agreed to.

The Hon'ble SIR CHARLES AITCHISON also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

METAL TOKENS BILL.

The Hon'ble MR. WESTLAND moved for leave to introduce a Bill to prohibit the making or issue, by private persons, of pieces of metal for use as money, and the making of coins in resemblance or similitude of coins of Foreign States. He said :—

“ Before explaining to the Council the circumstances which have led to the introduction of this Bill, I wish to state at the outset that the Government has no intention of introducing any crusade against what are ordinarily known as ‘dumpy’ pice. These pice have been in circulation in India before the British Government held it, and they no doubt are very convenient to the people, whose transactions are on such a small scale that they cannot be adapted to the legal unit of the rupee. In the remoter parts of the districts of the North-Western Provinces and the Punjab hardly any copper coin is seen but these dumpy pice. No doubt, as commerce and trade become more developed, the people will realise the advantage of having a copper coinage to which the character of a legal tender attaches, but it would be quite unjustifiable for us to interfere with the actual current circulation of the dumpy pice. It would be something like a revolution if some millions of villagers in the remoter parts of these districts were to wake some morning and find that the whole of their store of copper coin had become valueless, and that they could not make their ordinary day's purchases without rendering themselves liable to a prosecution under the law. To interfere with coin in such familiar use is far from our intention ; but it would be equally unjustifiable if we were to permit private persons to engage in the manufacture of these pice for their own profit, and thus to interpose obstacles to that gradual process by which ultimately a better condition of coinage and currency will be attained in these places. As matters at present stand, the manufacture of these dumpy coins is unfortunately not within the limits of the Penal Code. The reason is that, although the counterfeiting of coins is a severely punishable offence, coin itself is defined as ‘metal used for the time being as money, and stamped and issued by the authority of some State or

Sovereign Power in order to be so used.' Dumpy pice are not issued by the authority of any Government in order to be used as money, and, therefore, a person who makes coin of that kind does not come within the penalty attached to the offence of counterfeiting coin. It is possible that such coinage may come within some other section of the Penal Code, but it is assuredly proper for the Government, if it intends to suppress the coinage, to take up the matter directly, and to define the making of these pice as—what to all intents and purposes it is—a fraudulent fabrication of coin.

"Information has recently reached the Government from several places which makes it evident that this coin is coming to be manufactured and issued in several parts of India. The first information we received was from the Gya district. The district authorities brought to the notice of the Accountant General of Bengal that a local firm, calling themselves Jadu Roy, Ramgopal & Co., had established a factory for dumpy pice and were flooding the district with them. They had actually issued a proclamation of which I have a copy in my hand, and which I shall read to the Council, as it shows the extent to which they had carried on the practice. The notice runs thus:—

"'Notice is hereby given to the public that Messrs. Jadu Roy, Ramgopal & Co., having taken all necessary legal steps for the manufacture of Gorakhpuri pice, and having, on the 17th June, 1886, informed the District Magistrate of Gya the fact of such manufacture and sale, opened manufactory at Kandi Nawada near Gya, where they manufacture and issue the said pice of superior copper and equal weight to that of the current pice, and are now ready to sell the same to the public at the rates given below, and they beg at the same time to assure the public that the sale, purchase and use of their pice are not illegal and therefore not penal. Bázár rate for retail sale, and one pice more per rupee than bázár rate for wholesale.'

"It will be observed that this notification gave it to be understood that these pice are being manufactured by these private persons under the authority of the Government. Of course, there was not a word of truth in that statement, but at the same time they must have discovered that the penal law was not sufficient to reach them. When their proceedings were brought to the notice of the Government of Bengal in December, 1886, that Government issued a proclamation stating that the manufacture was unauthorized, and that the pice would not be received in the Government treasuries or post offices. It was hoped—but I do not know how far the hope has been realised—that by this means the circulation of the pice would be stopped.

"A short time after this date the pice were found in the districts near Gya, namely, Shahabad, Sarun and Gorakhpur; and in some or all of these districts it was found necessary to issue a proclamation informing the people that these pice were not pice of legitimate manufacture, and would not be accepted in any Government treasury or institution. The operations of the firm seem to have extended still farther. In May, 1887, the Deputy Commissioner of Hissar, in the Punjab, reported that a local trader, Jai Ram Dass, had presented Jadu Roy's proclamation and solicited permission to commence a similar manufacture. And in July a Mr. Carapiet, of Mirzapur, solicited a similar permission from the Government of the North-Western Provinces, stating that he had heard that an authorized manufacture had been started in Gya and other places. The Magistrate of Mirzapur, to whom the application was referred for some enquiries, stated that he had received similar applications from other people, but, of course, had rejected them all. During the same months the Collector of Saharanpur brought to notice that his district was being flooded with dumpy pice known as Mansúrí pice, which he had reason to believe were manufactured at Jagadhri in the Ambala district and at Nayanagar near Ajmere. We could not stop the circulation, but we directed that the Mansúrí pice should be refused by Government and railway officers and the municipalities, and we made enquiries regarding the alleged manufacture.

"About the same time information came independently from Ludhiana, from the octroi-collectors, that large quantities of the pice had been imported there under consignment to local traders, who were busy issuing them in large quantities. They were described as coming from Nayanagar near Gya, which appears to be a mixture of the names of two of the places of manufacture already noticed. The sale of these pice was going on openly, one trader stating that

he had disposed of Rs. 15,000 worth within a year. Moreover, there was also a local manufacturer whose name was Gauri, and whose issues received the name of Gauri-wala pice. Other pieces of information have reached us, but it is evident from what I have said that the trade is openly practised, and that the time has come when Government must choose between accepting it and putting it down.

"It is unnecessary to state here such elementary principles as that the State has the right to the profit accruing by the issue of token coin, and that moreover the State is bound, for the convenience of the people, to supply, for the purposes of circulation and exchange, coin that shall have the character of legal tender, and to protect them from coin which has not that character. The laws for the protection of coinage are in every country very severe. In India they are equally so, but, as already explained, they do not, as matters stand, reach coiners of the kind to which I have been alluding. It is one thing to permit a people who are in a comparatively early stage as respects the development of commerce and trade to continue to pass from hand to hand the imperfect copper coin which has come down to them from before British times; but it is quite a different thing to allow people to set up within our own territory a manufacture for the purpose of perpetuating these imperfect coin, and not only to compete with the State in the exercise of a function which, in India especially, represents the sovereign power, but to appropriate a profit which properly belongs to the State generally.

"The facts which I have stated show that the same reasons which have led to the attachment in all countries of severe penalties to the unauthorized fabrication of coin compel us in India to penalize equally the fabrication of copper dumps intended to be used as coin.

"The opportunity of this Bill has been taken to improve the law relating to coinage in another point which the Government for some time has had in contemplation. In December, 1885, a man of the name of Jala Vijanand was found in Bombay engaged in manufacturing certain current Turkish coins which go by the name of ghazis. Complaints had for some time been made on the part of the Turkish Government that these coins had been imported into Turkey from Bombay, and there can be little doubt that this manufacture was connected with these complaints. Upon the trial which took place before the High Court in Bombay the whole of the facts were admitted, but the man pleaded that he manufactured the coins not for use in circulation but for use as ornaments. The fact that he was a working goldsmith by trade gave colour to this plea, and at all events he was pronounced not guilty.

"The law, as it stands at present, attaches a penalty to the counterfeiting of coin, but it defines this counterfeiting in this way. 'A person is said to "counterfeit" who causes one thing to resemble another thing, intending by means of that resemblance to practise deception or knowing it to be likely that deception will thereby be practised.' It is consequently incumbent on a Judge, trying a case like this in India, to leave to the jury the question whether it is sufficiently proved that the person charged with counterfeiting coin intended to practise deception, or knew it to be likely that deception would be practised. Under the law, however, as it stands in England the Judge would have instructed the jury that the facts, admitted by the defendant in this case, of themselves constituted an offence punishable with seven years' imprisonment. Suppose the circumstances had been reversed; suppose, for example, we had been receiving importations of rupees from Turkey; that some person in Turkey had been arrested in the open practice of the fabrication of these rupees, that he had been taken before a Turkish Court, and had there pleaded that he did not make the coin for circulation, but only for the purposes of ornament; and suppose the Turkish Court had been obliged to acquit him; one could easily imagine that we would have said many evil things of the insufficiency of the Turkish law or the incompetency of the Turkish Courts. It is obvious that the Turkish Government have the same cause of complaint against us as we under the circumstances stated would have against them; and, now that the defect in our law has been pointed out, we ought not to place ourselves a second time in the position of having to give the Turkish authorities

such an unsatisfactory answer as on that occasion we were obliged to give. We propose, therefore, to adopt in this respect the law already current in England and in Canada and to make the mere making of a similitude of any actually current coin a punishable offence."

The Motion was put and agreed to.

The Hon'ble MR. WESTLAND also introduced the Bill. He said :—

"As regards the first intention of the Bill, that relating to copper dumps, the third section is the principal one. It prohibits the making of pieces of metal intended or likely to be used as money, and attaches a penalty of three years', or on a second conviction seven years', imprisonment to the offence.

"The main difficulty in drawing the Bill has been to frame it so that no penalty should attach to the mere passing of dumps received in actual circulation. At the same time we cannot place ourselves in this position that, when a man is arraigned for manufacture, he should be able to escape by pleading that he only stayed outside and passed the coins into circulation while his brother manufactured them inside. We must attach a penalty to issue, but we carefully guard it in several ways. First, we define issue, not as passing on in circulation, but as initiating the circulation. We make 'issue' an offence not cognizable by the police, and require the authority of a District Magistrate before cognizance is taken of it.

"If we prohibit manufacture in India, we must also prohibit systematic importation, in merchantable quantities, of dumps manufactured (say) in Nepal or elsewhere. The ordinary law enables us to do this, but the fourth section of the present Bill provides a penalty similar to that for manufacture in India.

"It need not be said that any prohibition issued as here proposed will be carefully so worded as not to extend to persons who merely cross a frontier with a few dumpy pice in their pocket belonging to the circulation of the State from which they come.

"We deem it necessary to provide by the law that dumpy pice shall not be received by railway companies or municipalities. So far as the Executive Government is concerned, we do not receive dumpy pice in any Government establishment. Though we do not interfere with their circulation, it is our deliberate purpose to discourage them, and to draw a line of distinction between authorized pice of Government issue and dumps; and we do not think it right that public bodies, like municipalities, which are constituted by our law should be permitted to treat as lawful coin of the realm a coin which has no authority from Government, and is in many cases the produce of what we now stigmatize as a severely punishable offence.

"The last section deals with the question of the Turkish coins, and its wording is based upon that of the English law. It will be for the Select Committee to whom this Bill will be referred to consider the question whether the necessity for this section might not be avoided by a revision of the definition of 'counterfeiting' as it exists in the Penal Code. There are two points which have to be considered in matters relating to coinage. The first is the prevention of fraud, and the second the maintenance of a certain fixed standard of purity and genuineness. Now, as the law at present stands, there is nothing to prevent any one undertaking the manufacture of coin so long as the intention to defraud cannot be proved against him. That is to say, although we carefully provide a huge establishment at the cost of the State for the manufacture and maintenance of our current coin, and carefully provide precise and exact limits regarding the regulation and manufacture of coin on the part of the Government, we do not protect the monopoly of manufacture by subjecting to penalty any person who on his own account manufactures coin if it is meant to be good. It is true that private persons are not likely to undertake a business of the kind, as it is pretty certain to end in loss; but at the same time the privilege of coinage is a prerogative of the Sovereign Power, and the value of a rupee rests upon the assurance which people have that it has issued from our Mints, and from no other place. As I have mentioned, the law of England attaches a penalty to the

making of coin quite irrespective of any question of fraud, and we might do well to follow the example of English law in applying penal legislation to protect the purity and genuineness of our coin, as well as to guard against the fraud ordinarily implied in counterfeiting."

The Hon'ble MR. WESTLAND also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

INVENTIONS AND DESIGNS BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to consolidate and amend the law relating to the Protection of Inventions and Designs. He said :—

" Many communications have been received by the Committee or published in the Press regarding this Bill. We have endeavoured to give them all our attentive consideration, and I will now briefly state the alterations which we have thought it desirable to introduce. These alterations relate mainly to matters of detail, for we have determined to adhere to the main principle of the Act of 1859 as originally framed by Sir Barnes Peacock, under which the exclusive privilege springs into existence by operation of law and is not conferred by grant from the Crown.

" The first requisite of a patent, we have been told, is that it should be cheap. Inventors are often poor men, and are prevented from reaping the fruit of their ingenuity by the cost of obtaining protection. We have fixed a scale of fees in Schedule IV suited to the poorest purse. The term of a patent being maintained at fourteen years, we propose that the initial payments of ten rupees on filing the application and thirty rupees on filing the specification—forty rupees in all—shall secure the exclusive privilege for four years, a period sufficient in ordinary cases to determine whether the patent is worth maintaining or not. If it is, the inventor can retain it by annual payments of fifty rupees for the next five years and one hundred rupees for the last five years of the time. If he obtains an extension of the time, he will have to pay one hundred rupees annually. By omitting to make the payment he may abandon the exclusive privilege at any time, and his invention, *valeat quantum*, becomes available for the benefit of the public. In this way the inventor is made the judge whether it is worth his while to maintain his patent or not ; and the fees are graduated so as to correspond approximately with the increasing value which the invention may be supposed to acquire as it becomes more generally known and used. By this procedure also patents for inventions of small value are speedily eliminated and cease to stand in the way of more valuable combinations.

" In the next place, as the consideration for every patent is the communication of useful information to the public, we have provided, in section 9, that the specification must describe the invention in such full, clear and exact terms that any person skilled in the art, process or manufacture to which the invention relates shall be able to make and use it without difficulty. This is the American rule, and is supported by a long series of decisions in the English Courts. To secure this complete description we provide that drawings or photographs must be supplied when necessary ; and, objection having been taken to the expense of models, we propose that these shall be furnished only when especially required by Government. To ensure proper publication of the invention in India, we think that specifications should be filed not only in Calcutta, Madras and Bombay, but also in Rangoon, and such other places as the Governor General in Council may from time to time appoint.

" As litigation in regard to patents is frequently of the most vexatious and expensive character, we have provided that, when a plaintiff impeaches the validity of a patent under section 30, he may be required by the Court to give security for costs, and that the Court may add, as parties to the suit, any persons claiming an interest in the subject-matter. In this way, it is hoped, multi-

plicity of actions may be avoided and frivolous applications discouraged. In like manner, we propose that, when application is made for the prolongation of the term of a patent beyond fourteen years, the Court may hear what is to be urged for or against the extension by any person interested in obtaining or opposing it. As there would be a manifest inconvenience in maintaining in India a patent which had expired in the United Kingdom or any foreign country, we have provided that when from any cause a patent ceases to exist in its country of origin it shall also come to an end in this country.

"With a view to encourage foreign inventors, we have provided that any act required to be done in regard to the obtaining of an exclusive privilege in India by an inventor may be done on his behalf by an agent duly authorised in writing; and, as it may be difficult for an inventor to protect his rights in a country of such extent as this, we have provided that he may assign them in any province or other local area as he may see fit. We have not thought it wise to adopt a suggestion that has been made that Government should maintain a special police for the purpose of discovering and punishing infringement of patents. The patentee must guard his own privilege: the duty of the legislature and of the Government is at an end when he is provided with reasonable facilities for doing so.

"In the part relating to designs we have made a few amendments of a subsidiary character.

"Surprise has been expressed in some quarters that this Bill does not, like its English prototype, deal with trademarks as well as with inventions and designs. Upon this point it may be sufficient to say that a Bill for the registration of trademarks was prepared in 1879 at the suggestion of the Bombay Mill-owners Association and the Bombay Chamber of Commerce, and abandoned in 1881 at the almost unanimous request of the mercantile community throughout the country, including the two Associations above-named."

DEBTORS BILL.

The Hon'ble MR. SCOBLE also moved that the Hon'ble Mr. Halliday be added to the Select Committee on the Bill to amend the law relating to Imprisonment for Debt.

The Motion was put and agreed to.

RESERVE FORCES BILL.

The Hon'ble LIEUTENANT-GENERAL CHESNEY moved for leave to introduce a Bill to regulate Her Majesty's Indian Reserve Forces. He said:—

"The object of the Bill is stated in the title, but I may just mention for the information of the Council that in 1885, when the Government were engaged in various measures for improving the efficiency of the Indian Army, they determined, with the approval of Her Majesty's Government, to introduce into that army the system, which has been established some years with great success in the British Army, of what is known as the reserve system, under which soldiers are returned to private life on reduced rates of pay with the liability to be called upon to join their regiments in cases of emergency. It is considered that a system of this kind, which is unquestionably not only efficient but economical, is peculiarly adapted to the circumstances of the Indian Army, because that army is composed in a great measure of people drawn from the agricultural population, who ordinarily live in their villages, ready to be found, and to whom it is thought such a system would be peculiarly acceptable. I may mention that although the Indian Army is technically a long service army, insomuch that every soldier is eligible for pension if he serves for a pensionary period, and is entitled to remain in the service until he has become eligible for pension, nevertheless, as a matter of fact, it is a short service army, so far that a great many of the soldiers take their discharge within from five to ten years' service. The reason for this state of things is generally supposed to be that these men, being agriculturists and having an interest in their lands, cannot conveniently absent themselves from their homes for long periods of service. But, although long service is not practicable for many of them, they are a class

of men who are military in their instincts and are quite ready to come for shorter periods; and it is hoped and believed that the attraction of a reserved rate of pay, carrying with it only the liability to be called upon for active service on emergency, as I have mentioned, will be acceptable to a large number of those men who now take their final discharge after short periods of service in the Army. I should mention that, although the reserve system was nominally introduced by notification about a year ago, practically not much progress has been made with it up to this time, in consequence, first, of a large part of the army being engaged in active service in Burma, and also because the Bengal Army has been undergoing a small augmentation, and until that is completed it is not possible to allow men to be drafted into the reserve. It was originally contemplated that the reserved soldier would be on the footing of a man on unlimited furlough, and that his legal status should not be affected by his going into the reserve on this condition. But on further consideration it was found desirable, following the practice in England, where a special Reserve Act has been passed, to deal with soldiers in the reserve also of the Indian Army in this country by a legislative enactment setting forth the conditions of service in the army reserve."

The Motion was put and agreed to.

The Hon'ble LIEUTENANT-GENERAL CHESNEY also introduced the Bill.

The Hon'ble LIEUTENANT-GENERAL CHESNEY also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

The Council adjourned to Friday, the 24th February, 1888.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM; }
The 23rd February, 1888. }



SUPPLEMENT TO
The Gazette of India.

No. 8.} CALCUTTA, SATURDAY, FEBRUARY 25, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully or make known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Irrigation.

**ADMINISTRATION REPORT OF IRRIGATION WORKS IN THE MADRAS
PRESIDENCY FOR 1886-87.**

No. 39 I., dated Calcutta, the 22nd February 1888.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Administration Report of Irrigation Works in the Madras Presidency for 1886-87.

OBSERVATIONS.—The Budget grant, Revised Estimate, and Direct Capital Outlay are shown in the following statement :—

	Number of works on which expenditure was incurred.	Budget grant.	Budget Estimate.	Direct expenditure of the year.	Total expenditure to end of year including indirect charges.
MAJOR WORKS.		Rs.	Rs.	Rs.	Rs.
Productive Public Works .	8	15,05,000	12,87,088	9,82,833	5,04,92,739
Protective Works (Rushikulya Project)	1	2,80,000	2,39,410	2,22,317	7,02,873
MINOR WORKS AND NAVI- GATION.					
Ordinary Irrigation Works for which Capital and Reve- nue Accounts are kept .	12	5,27,000	4,88,827	4,65,579	1,13,75,968*

* Exclusive of expenditure on projects and on some works of which the capital accounts are not yet compiled.

The figures for Minor Works and Navigation include a grant-in-aid from Protective funds for the construction of the Buckingham Canal. The large lapses in the expenditure of the grants for Major Works occurred chiefly on the Godavari and Kistna Delta Systems and on the Barur Tank Project. In the Godavari Delta the short outlay is said to be due to the attention of the establishment being fully taken up in repairing damages caused by floods; in the Barur Tank Project the construction of certain works was deferred. The lapse under the head of Major Works was Rs. 5,80,000, or 32 per cent. of the Budget grant.

2. The total of the direct and indirect Capital outlay on Productive Public Works amounted at the close of the year to Rs. 5,04,92,739, including the purchase money of the Kurnool Canal; the gross revenue, after deducting the portion due to old irrigation, was Rs. 43,28,358; the maintenance and collection charges amounted to Rs. 13,14,389; the net revenue was therefore Rs. 30,13,969, giving a return of 5.96 per cent. on the Capital outlay. In the previous year the similar return on outlay was 5.77 per cent. These figures include the Kurnool Canal, which is unremunerative, and the Barur Tank, which is not in operation. The Capital of the other Productive Public Works amounts to Rs. 2,85,55,316, and the net revenue derived from them in 1886-87 was Rs. 31,37,739, or 10.98 per cent. on the Capital invested.

3. In the following table are given the more important items of information for the Productive Irrigation Works in operation :—

Systems.	Capital outlay, direct and indirect.	Acres irrigated.	Revenue from all sources.	Charges including collection.	Net revenue.	Percentage of Net Revenue on Capital outlay.
	Rs.	Acres.	Rs.	Rs.	Rs.	
Godavari Delta	1,23,30,479	598,236	19,81,163	6,10,712	13,70,451	11.11
Kistna .	79,21,264	337,419	12,34,407	4,00,223	8,34,184	10.53
Cauvery .	17,75,829	1,006,626	7,38,212	41,453	6,96,759	39.23
Penner Anicut	17,42,885	63,480	1,33,853	18,871	1,14,982	6.59
Srivaikuntham	14,29,508	40,078	1,13,450	23,533	89,917	6.29
Kurnool Canal	2,16,55,457	22,676	65,964	1,89,734	-1,23,770	...
Sangam Anicut	33,55,351	47,421	61,309	29,863	31,446	0.93
Total	5,02,10,773	2,115,936	43,28,358	13,14,389	30,13,969	...

The figures of money given in this statement refer only to the new works, but the area irrigated includes both the old irrigation that existed before these works were undertaken and the new irrigation, and is inclusive of both the first and second crops. The total area occupied for irrigation in the year was 2,002,195 acres, of which 1,960,610 acres were effectively irrigated in the first crop and 155,326 acres in the second, making the total of 2,115,936 acres shown above. In the previous year the total area irrigated by these same works was 2,098,223 acres, made up of 1,943,025 acres first crop and 155,198 acres second crop.

4. The following figures show the progress of irrigation from the above systems during the last three years :—

		Acres.	Irrigation Revenue. Rs.	Rate per acre.
1884-85	{ First crop	1,666,865	52,54,870	3.15
	{ Second „	1,26,830	3,23,020	2.55
		<u>1,793,695</u>	<u>55,77,890</u>	
1885-86	{ First crop	1,943,025	61,19,049	3.14
	{ Second „	155,198	3,89,877	2.51
		<u>2,098,223</u>	<u>65,08,926</u>	
1886-87	{ First crop	1,960,610	62,00,974	3.16
	{ Second „	155,326	4,03,446	2.59
		<u>2,115,936</u>	<u>66,04,420</u>	

5. The following statement shows the principal facts connected with the Minor Irrigation Works for which Capital and Revenue Accounts are kept :—

Systems	Capital outlay, direct and indirect.	Acres irrigated.	Revenue from all sources on new works.	Charges including collection.	Net Revenue.	Percentage of Net Revenue on Capital outlay.
	Rs.	Acres.	Rs.	Rs.	Rs.	
IMPERIAL.						
Chambrambakam Tank	7,36,569	19,402	41,263	5,368	35,895	4.87
Palar Anicut	17,88,379	89,763	1,29,199	50,321	78,878	4.41
Palandurai Anicut	4,31,869	3,632	6,097	14,640	—8,543	...
PROVINCIAL.						
Madras Water-supply	17,54,045	9,684	22,998	42,799	—19,801	...
Buckingham Canal	66,65,086	Nil	60,949	1,12,901	—51,952	...
Total	1,13,75,968	122,481	2,60,506	2,26,029	34,477	...

The total area irrigated by the Minor Works given in the above statement was made up of 89,571 acres of first and 32,910 acres of second crop, the area occupied for irrigation being 90,251 acres. The results obtained from this class of works was more favourable during the year under review than in the previous one. Both of the Provincial systems suffered considerably from the cyclone which occurred on the 9th November 1886.

6. The Minor Irrigation Works for which Capital and Revenue accounts are not kept, are sub-divided into three classes, as shown in the following statement :—

Classes.	Acres irrigated.	Irrigation revenue.
	Acres.	Rs.
Works for which a continuous record of expenditure is kept individually	477,522	17,53,745
Works for which a continuous record of expenditure is kept collectively	1,340,083	35,24,259
Minor Irrigation Works	1,667,621	37,40,003
Total	3,485,226	90,18,007

the total area irrigated was made up of 2,688,228 acres of first and 796,998 acres of second crop.

7. The total area irrigated by all the works in Madras in 1886-87 may be thus stated :—

	First crop. Acres.	Second crop. Acres.	Total. Acres.
Major Works	1,960,610	155,326	2,115,936
Minor Works (of which Capital and Revenue Accounts are kept)	89,571	32,910	122,481
Minor Works (of which Capital and Revenue Accounts are not kept)	2,688,228	796,998	3,485,226
Total	4,738,409	985,234	5,723,643
Corresponding figures of 1885-86	4,621,430	964,877	5,586,307

The increase in the area of irrigation extended with fair uniformity over all the different works.

8. The River Godavari rose above the crest of the Dowlaishweram Anicut on the 7th June 1886, and remained above that level until the 22nd March 1887: the river remained above the crest a month longer than in the previous year. The highest flood on record occurred in the river in August 1886; the river commenced to rise rapidly on the morning of the 18th: by the 19th there was 11·9 feet of water passing over the crest of the Anicut: on the morning of the 21st it had reached its greatest height, 16·9 feet over the crest. This is 1·65 feet higher than the highest flood previously recorded, which occurred in 1861. The flood of 1886 remained for two days-and-a-half above the level of the flood of 1861 and then fell rapidly.

9. Considerable damage resulted from this extraordinary flood. The head lock at Dowlaishweram was destroyed. A breach 625 feet wide occurred in the river embankment, and considerable damage was done by the water, which flooded the country in the neighbourhood; the canal banks were breached in many places in all the three sections of the Delta. One lock weir was destroyed in the central section, and a large surplus sluice situated in the left embankment of the river some miles above the anicut, which had been constructed in 1885, at a cost of Rs. 34,910 was swept away. The water passing through the breach did damage to buildings in the neighbourhood of Rajahmundry. The great scouring sluices at Dumagudem, on the Upper Godavari works, which cost originally more than 1½ lakhs of rupees, were destroyed. Some 23,089 acres of crops were destroyed by the floods.

10. There was no unusual rise in the Kistna River; but very heavy rainfall in August and October 1886 damaged the Ellore and Commamur Canals of the Kistna Series. There was ample water both for irrigation and navigation in these canals, and the year, on the whole, was a favourable one.

11. The rivers which supply the other Major Works were subject to no unusual floods, which were in all cases considerably below the maximum levels. The Penner river failed for some days in September 1886 to give a sufficient supply to the Sangam Anicut System. The Kurnool Canal was breached in several places by excessive rainfall and by an overflow of the Kundari River. The closing of one of the largest breaches cost more than Rs. 10,000.

12. The Kurnool Canal continues to be extremely unpromising in its progress; the area irrigated by it remains practically the same. Concessions have been made which comprise provision of water free of charge for five years, then at half rates for five years, after which full rates will be charged. Considerable reduction in rates is also made in the case of dry lands which have not been irrigated for ten years back. Under these concessions, 3,348 acres of waste land in Kurnool and 1,705 acres in Cuddapah were brought into cultivation.

13. The following table shows the chief statistics of navigation on the canals in Madras:—

Canals.	Length of navigable channel.	Navigation Receipts.	Value of goods.	Ton-mileage.
	Miles.	Rs.	Rs.	
Godavari Canals	456	86,893	1,25,33,511	6,345,757
Kistna " 	281	24,045	1,17,39,140	8,663 014
Kurnool Canal	190	4,578	4,04,160	197,300
Buckingham " 	262	56,895	1,13,76,892	16,353,548
Total	1,189	1,72,411	3,60,53,703	31,559,419
Corresponding figures of 1885-86	1,182	1,75,348	3,72,93,656	35,669,897

There has been a falling off in the traffic on all the canals as compared with the previous year, although the receipts on the Buckingham Canal were slightly larger. The working expenses of all the navigable canals is considerably in excess of the receipts. The Buckingham Canal, which is purely a navigation canal, was worked at a net loss of Rs. 51,952; this result is, however, considerably better than that obtained in the previous, or from an average of the past three years.

14. The areas irrigated by the Chembrambakam Tank, the Palar Anicut System, and the Palandorai Anicut System showed a slight increase in all cases. All these works showed greatly improved financial results, owing to a considerable reduction in the cost of maintenance. The last system, however, is still worked at a loss.

15. The final grant for Minor Works and Navigation, for which neither Capital nor Revenue Accounts are kept, was Rs. 18,50,448, and the direct expenditure was Rs. 18,08,038. The total expenditure was Rs. 16,593 in excess of that of the previous year. Excluding the old maintenance charges of works for which Capital and Revenue Accounts are kept, the expenditure amounted to 16.19 per cent. on the irrigation receipts. This result shows an improvement in the corresponding figures of the previous year and a large improvement on that of the year 1884-85.

16. The direct outlay on agricultural works in 1886-87 was Rs. 3,71,884, and the allotment Rs. 3,77,009. The outlay in 1885-86 was Rs. 3,91,306.

17. The final grant for Protective Works amounted to Rs. 3,89,410. The expenditure on the Rushikulya Project was Rs. 2,22,317, and on the Buckingham Canal Rs. 1,42,822, and the total outlay during the year Rs. 3,65,139.

18. The designation of the work of investigating the requirements of the tanks in Madras has been altered from the "Tank Maintenance Scheme" to the "Tank Restoration Scheme." Estimates for improvements, aggregating Rs. 3,64,236, were prepared during the year, and Rs. 4,66,886 were actually expended against a grant of Rs. 4,79,700. The money was chiefly utilised on the reconstruction of old anicuts, and on the construction of minor weirs and sluices.

19. The average rainfall over the whole Presidency was 38.89 inches as against 34.42 inches in 1885-86. There were 14.27 inches in the north-east and 24.62 inches in the south-west monsoons. From May to October 1886 the rainfall was abundant and seasonable, but the north-east monsoon was generally deficient, except in the four northern districts and in Kurnool, where the fall was excessive. Considerable damage was done to various works in the districts of Vizagapatam, Godavari, and Kurnool. An unexpected freshet in the Vellaur River in March 1887 carried away three courses of the body wall of the Palandorai Anicut, which had been breached in December 1884 and was under repair.

ORDER.—Ordered that copies of this Resolution be forwarded to the Secretary of State for India, and of the Resolution and Report to the Departments of Finance and Commerce and Revenue and Agriculture, for information.

Also that copies of this Resolution be forwarded to the Government of Madras for information.

Also that a copy of the Resolution be forwarded to the Local Governments

The Governments of Bombay, Bengal, the North-Western Provinces and Oudh, and Administrations and the Punjab, in the Public Works Department.

The Chief Commissioner of the Central Provinces.

The Agent to the Governor General for Rajputana.

marginally noted, for information.

Also that a copy be forwarded to the Publisher of the *Gazette of India*, for publication in the Supplement to the Gazette.

R. HOME, Colonel, R.E.,

Deputy Secy. to the Govt. of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1888.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																											
	2	3	4	5	6	7	8	9	10	11	12	13	14														
Districts.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine coracana).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADAIAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THUR CADJAN PEA (Cajanus indicus).		FIREWOOD.		SALT.		
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	
MADRAS.																											
Tanjavur	10 5	10 5	...	...	15 6	15 6	16 5	16 5	23 13	21 10	...	...	30 13	30 13	...	...	...	...	...	...	...	...	194 6	194 6	104 6	104 6	10 5
Tirupattur	12 0	12 0	...	...	9 0	9 0	11 3	11 3	23 13	21 10	...	...	24 3	24 3	...	...	...	...	...	...	...	...	116 10	116 10	116 10	116 10	9 6
Tiruchirappalli	9 14	10 13	...	...	14 6	14 6	15 8	15 8	20 8	20 8	...	...	3 13	3 13	...	...	...	...	...	...	...	...	243 0	243 0	243 0	243 0	10 6
Tirunelveli	7 8	8 10	...	...	14 13	14 13	15 11	15 11	20 8	20 8	...	...	26 13	26 13	...	...	...	...	...	...	...	...	145 13	145 13	145 13	145 13	12 10
Tiruppur	9 14	9 14	...	...	13 14	13 14	14 6	14 6	25 14	25 14	...	...	30 0	30 0	...	...	...	...	...	...	...	...	93 5	93 5	93 5	93 5	11 11
Tiruchendur	12 8	11 13	...	...	14 0	14 0	14 14	14 14	26 14	26 14	...	...	34 8	34 8	...	...	...	...	...	...	...	...	140 0	140 0	140 0	140 0	12 10
Tirunelveli	10 10	10 10	...	...	12 13	12 13	13 5	13 5	30 14	30 14	...	...	35 14	35 14	...	...	...	...	...	...	...	...	77 13	77 13	77 13	77 13	11 10
Tirunelveli	13 0	13 0	...	...	13 8	13 8	14 0	14 0	32 3	32 3	...	...	28 13	28 13	...	...	...	...	...	...	...	...	97 3	97 3	97 3	97 3	13 2
Tirunelveli	12 11	10 13	...	...	11 3	11 3	13 0	13 0	23 0	23 0	...	...	28 13	28 13	...	...	...	...	...	...	...	...	114 6	114 6	114 6	114 6	12 2
Tirunelveli	10 10	10 10	...	...	12 13	12 13	13 5	13 5	27 0	27 0	...	...	35 14	35 14	...	...	...	...	...	...	...	...	87 11	87 11	87 11	87 11	14 10
Tirunelveli	9 11	9 11	...	...	12 8	12 8	13 5	13 5	28 10	28 10	...	...	34 3	34 3	...	...	...	...	...	...	...	...	97 3	97 3	97 3	97 3	14 0
Tirunelveli	8 13	8 13	...	...	14 6	14 6	15 5	15 5	27 0	27 0	...	...	27 0	27 0	...	...	...	...	...	...	...	...	194 6	194 6	194 6	194 6	11 5
Tirunelveli	8 13	8 13	...	...	14 8	14 8	15 5	15 5	27 0	27 0	...	...	36 3	36 3	...	...	...	...	...	...	...	...	201 11	201 11	201 11	201 11	14 6
Tirunelveli	8 13	8 13	...	...	13 11	13 11	14 8	14 8	26 0	26 0	...	...	27 8	27 8	...	...	...	...	...	...	...	...	166 3	166 3	166 3	166 3	14 11
Tirunelveli	8 13	8 13	...	...	11 14	11 14	13 2	13 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	196 13	196 13	196 13	196 13	14 10
Tirunelveli	9 14	9 14	...	...	11 14	11 14	13 2	13 2	22 10	22 10	...	...	27 14	27 14	...	...	...	...	...	...	...	...	70 0	70 0	70 0	70 0	16 8
Tirunelveli	9 14	9 14	...	...	13 8	13 8	14 8	14 8	23 10	23 10	...	...	27 14	27 14	...	...	...	...	...	...	...	...	121 8	121 8	121 8	121 8	13 11
Tirunelveli	8 13	8 13	...	...	13 8	13 8	14 8	14 8	23 10	23 10	...	...	27 14	27 14	...	...	...	...	...	...	...	...	161 13	161 13	161 13	161 13	11 0
Tirunelveli	10 2	8 8	...	...	13 2	13 2	14 2	14 2	29 2	25 8	...	...	34 3	34 3	...	...	...	...	...	...	...	...	186 10	186 10	186 10	186 10	14 10
Tirunelveli	8 2	8 2	...	...	13 10	13 10	14 13	14 13	...	...	...	...	25 0	25 0	...	...	...	...	...	...	...	...	128 13	128 13	128 13	128 13	15 0
Tirunelveli	8 10	8 10	...	...	13 6	13 6	13 13	13 13	...	...	...	...	23 6	23 6	...	...	...	...	...	...	...	...	155 8	155 8	155 8	155 8	14 6
BOMBAY.																											
Bombay	9 8	9 8	14 9	15 1	6 13	6 13	6 13	6 13	15 7	17 15	13 3	14 11	14 4	14 7	15 13	15 13	10 15	12 13	18 5	18 5	8 11	8 11	67 1	67 1	67 1	67 1	9 2
Bombay	9 0	9 0	20 0	20 0	6 8	6 8	6 8	6 8	13 0	13 0	14 0	14 0	20 0	20 0	20 0	20 0	13 0	13 0	...	...	...	...	80 0	80 0	80 0	80 0	10 8
Bombay	11 7	11 7	13 0	13 0	7 0	7 0	7 0	7 0	15 0	15 0	14 0	14 0	20 0	20 0	...	...	13 5	13 5	...	...	...	...	80 0	80 0	80 0	80 0	16 0
Bombay	12 0	12 0	...	...	8 0	8 0	8 0	8 0	16 0	16 0	13 0	13 0	...	...	...	...	14 0	14 0	...	...	...	...	80 0	80 0	80 0	80 0	16 0
Bombay	13 0	13 0	...	...	8 3	8 3	8 3	8 3	14 0	14 0	14 0	14 0	...	...	...	...	13 0	13 0	...	...	...	...	120 0	120 0	120 0	120 0	14 2 1/2
Bombay	9 4	9 4	...	...	8 3	8 3	8 3	8 3	11 0	11 0	14 0	14 0	...	...	...	...	11 7	12 5	...	...	...	...	71 2	71 2	71 2	71 2	15 4
Bombay	14 10	13 8	...	...	7 8	7 8	8 12	8 12	17 1	17 1	13 4	15 4	...	...	...	...	16 0	16 0	...	...	...	...	90 0	90 0	90 0	90 0	...
Bombay	13 12	13 12	...	...	8 9	8 9	9 9	9 9	20 0	20 0	18 8	18 8	20 0	20 0	...	...	16 8	16 8	...	...	...	...	106 0	106 0	106 0	106 0	13 4
Bombay	11 13	12 9	...	...	8 9	8 9	9 9	9 9	21 2	21 2	18 2	18 2	16 6	16 6	...	...	16 13	16 13	...	...	...	...	86 0	86 0	86 0	86 0	15 0
Bombay	11 5	11 5	...	...	9 13	9 13	11 0	10 7	21 12	21 12	17 4	17 4	16 6	16 6	...	...	16 10	16 10	...	...	...	...	60 13	60 13	60 13	60 13	12 10
Bombay	13 9	13 9	...	...	9 10	9 10	10 4	10 4	19 6	19 6	22 1	22 1	...	...	...	...	18 4	18 4	...	...	...	...	82 0	82 0	82 0	82 0	13 0
Bombay	13 11	13 11	13 2	13 2	7 1	7 1	10 3	10 3	22 2	22 2	19 9	19 9	...	...	...	...	17 0	17 0	...	...	...	...	80 0	80 0	80 0	80 0	11 5

Ranagiri	9 4	9 4	12 11	9 12	14 2	12 8	15 10	16 4	14 11	14 11	17 10	17 10	13 0	13 0	12 10	13 5	10 14	10 14	120 0	120 0	11 10	13 9
Kazwar	12 0	12 0	7 0	7 0	12 4	12 4	20 0	21 0	13 0	13 0	23 0	23 0	20 0	20 0	16 0	16 0	12 8	12 8	213 54	213 54	12 0	13 0
Panch Mahals (Godhra)	8 0	8 3	8 0	8 0	11 1	11 4	...	...	13 1	13 0	20 0	20 0	...	...	...	...	10 0	10 0	160 0	160 0	13 1	16 0
Baroda Camp (Sadar Bazar)	8 9	8 9	9 2	6 15	8 9	8 9	13 11	14 4	12 0	13 21	16 0	15 0	...	...	...	...	11 34	11 34	80 0	80 0	11 34	13 24
Dessa Cantonment	11 7	10 12	...	7 14	9 0	9 0	18 2	15 7	16 7	15 8	...	...	...	...	...	...	10 4	10 0	150 0	150 0	12 4	13 4
Majkot Station	12 0	11 12	...	6 8	9 0	9 0	14 0	14 0	11 8	12 0	...	...	...	...	...	...	7 8	7 8	80 0	80 0	40 0	40 0
SIND.																						
Upper Sind Frontier	13 0	13 0	15 0	10 0	15 0	15 0	24 0	25 0	20 0	22 0	...	...	...	...	...	...	13 5	13 5	160 0	160 0	10 80	12 80
Karachi	11 0	11 8	14 0	8 0	14 0	14 0	16 0	19 0	15 0	15 0	...	...	...	...	...	...	...	...	90 0	90 0	13 0	16 0
Hyderabad (Gidu Bandar)	11 8	12 0	13 8	9 0	15 8	13 8	20 8	20 0	17 8	17 8	...	...	...	...	...	...	...	...	140 0	140 0	11 8	12 8
Shikarpur	11 8	11 12	13 8	9 12	9 8	12 0	19 8	21 0	20 0	21 0	...	...	...	...	...	...	9 8	9 8	140 0	140 0	12 0	14 0
Sukkur	14 0	14 0	17 8	10 0	15 8	14 0	21 8	22 0	19 8	19 8	...	...	...	...	...	...	11 8	11 0	120 0	120 0	12 0	14 8
Thar & Parkar (Umar Kot)	12 24	12 11	...	...	16 0	16 0	15 7	...	18 5	18 15	...	...	...	...	...	...	...	...	160 0	160 0	12 0	14 12
BENGAL.																						
Western Districts.																						
Bardwan	15 0	15 0	18 0	15 0	22 8	21 0	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	11 74	12 13
Bankura	13 0	13 0	18 0	18 8	19 31	20 0	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	11 06	12 0
Baerbhoom	15 0	15 0	...	15 12	16 8	21 0	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	11 06	12 0
Midnapore	15 0	15 0	...	13 0	18 0	22 0	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	13 04	13 0
Hoochly	14 0	14 0	...	10 0	16 0	17 0	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	10 84	13 0
Howrah	13 8	13 8	...	13 12	13 4	19 8	18 0	...	...	...	...	...	...	...	...	...	...	...	100 0	100 0	10 10	12 13
Central Districts.																						
Calcutta	13 1	13 3	22 13	10 7	16 13	16 7	15 2	14 13	11 9	11 1	13 8	13 8	12 3	13 4	19 5	19 12	18 11	16 5	85 0	85 0	11 9	12 11
24-Parganahs	16 0	16 0	22 8	8 0	18 4	18 0	...	...	...	...	...	...	...	...	...	...	...	...	100 0	100 0	11 01	12 8
Nadwa	16 0	17 4	32 0	14 8	21 8	23 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9 2	11 104
Khopla	13 4	13 4	...	18 0	21 8	23 0	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	9 06	10 8
Jessore	16 0	16 8	...	18 0	22 0	22 8	...	...	...	...	...	...	...	...	...	...	...	...	100 0	100 0	9 24	10 12
Moorshedabad	15 4	16 0	...	16 0	22 0	22 8	...	...	...	...	...	...	...	...	...	...	...	...	190 0	190 0	10 84	11 8
Dumraopore	17 4	18 0	22 8	19 0	25 0	23 8	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	10 0	12 8
Rajahmalye	17 4	18 0	45 0	16 8	21 0	20 4	...	...	...	...	...	...	...	...	...	...	...	...	240 0	240 0	9 9	12 0
Rangpore	16 8	16 0	...	...	14 4	21 0	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	...	11 4
Bogra	16 8	15 0	...	15 0	26 4	26 4	...	...	...	...	...	...	...	...	...	...	...	...	90 0	90 0	9 12	10 8
Pubna	19 8	18 0	...	8 4	22 8	22 14	...	...	...	...	...	...	...	...	...	...	...	...	200 0	200 0	10 04	12 0
Darjeeling	10 0	10 0	11 0	5 0	12 0	12 0	...	...	...	...	15 0	15 0	...	...	...	...	...	...	120 0	120 0	9 0	9 0
Jalpaiguri	13 4	13 5	20 0	12 0	20 0	22 0	...	...	...	...	...	...	...	...	...	...	...	...	128 0	128 0	9 04	12 0
Eastern Districts.																						
Dacca	16 0	16 0	26 0	18 0	21 0	21 0	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 80	12 8
Farrakpore	18 0	14 0	40 0	16 0	20 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	12 0	12 0
Backergunge	...	...	...	15 4	21 0	21 0	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	9 04	13 0
Mymensingh	1 0	12 0	...	12 0	18 8	13 12	...	...	...	...	...	...	...	...	...	...	...	...	80 0	80 0	10 80	12 0
Chittagong	10 15	11 0	...	15 0	18 0	19 6	...	...	...	...	...	...	...	...	...	...	...	...	110 0	110 0	9 04	11 0
Noakhally	...	...	...	20 0	21 0	22 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9 04	9 0

* In common use. † Not procurable. ‡ No sale. § Not available.

a In sub-divisions retail prices of salt per rupee were:—Culna and Raneeungo 12 seers and Cutwa 12-12 seers.

b At Bishnupore retail price of salt 10 seers per rupee.

c At Rampore Hat retail price of salt 13-4 seers per rupee.

d At Ghatal retail price of salt 12 seers per rupee.

e In sub-divisions retail prices of salt per rupee were:—Serampore 12-8 seers and Jahanabad 10-8 seers.

f In sub-divisions retail prices of salt per rupee were:—Haraset and Dum-Dum 12 seers, Bussirhat 13 seers, Diamond Harbour (at Kulpihat) 11 seers, and Barrackpore 12-12 seers.

g In sub-divisions retail prices of salt per rupee were:—Koothea 11-8 seers, Meherpore 12 seers, Chooa-danga 11 seers, and Ranachhat 10-12 seers.

h In sub-divisions retail prices of salt per rupee were:—Sathkira 8 seers and Bagirhat 11 seers.

i In sub-divisions retail prices of salt per rupee were:—Jhenidah and Narall 12 seers, Magura 10-12 seers, and Bongong 11 seers.

j At Natore retail price of salt 11 seers per rupee.

k At Serajunge retail price of salt 11 seers per rupee.

l At Fall cotta in Alipore sub-division retail price of salt 10 seers per rupee.

m In sub-divisions retail prices of salt per rupee were:—Panchkhal 9 seers, Munshigunge 10 12 seers.

n In sub-divisions retail prices of salt per rupee were:—Patuakhali 9 seers, Perozopore 9 seers, and Bhola 10-8 seers.

o In sub-divisions retail prices of salt per rupee were:—Attea 12 seers, Jamalpore and Shierpore 10 seers, Netrokona 10-10 seers, and Kishoregunge 12-5 seers.

p At Cox's Bazar retail price of salt 1 seers per rupee.

q At Panthagachia in Fenny sub-division retail price of salt 8 seers per rupee.

RETAIL PRICES FOR THE 2ND HALF OF JANUARY 1888—continued.

		2	3	4	5	6	7	8	9	10	11	12	13	14											
QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																									
DISTRICTS.	WHEAT.	BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THUR CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.	
		Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
BENGAL—continued.																									
Eastern Districts—continued.																									
Tipperah	13 8	13 8		17 8	26 4	26 4																			
Chittagong Hill Tracts				14 8 1/2	16 0	16 0																			
Hill Tipperah	12 0	12 0		16 0	27 0	26 0																			
Behar.																									
Patna	17 0	17 0	30 0	28 0	11 8	11 8	22 0	21 0	26 0	28 8															
Gya	13 4	13 4	24 0	24 0	10 0	10 0	17 8	17 8																	
Shahabad	12 12	13 8	24 0	21 4	12 8	9 8	17 8	17 8																	
Durbunga	16 7	10 7	38 7	35 0	14 0	14 0	20 13	20 12																	
Muzafferpoore	13 0	15 0	30 0	29 0	12 0	12 0	20 0	20 0																	
Sarun	14 8	14 8	24 8	25 0	8 8	8 8	19 8	19 8																	
Chumpran	13 0	14 0	32 0	31 0	12 0	13 0	19 0	20 0																	
Monghyr	16 13	16 12	25 4	25 3	13 14	13 15	17 13	18 6																	
Bhagalpur	15 2	15 2	25 4	25 4	16 6	12 10	18 15	16 6																	
Purneah	10 0	13 0	25 0	21 0	19 0	19 0	22 0	22 0																	
Malda	18 0	18 8	40 0	32 0	20 0	19 0	22 0	22 0																	
Sonhai Pergunnahs	12 0	11 0			16 0	16 0	22 0	20 0																	
Orissa.																									
Cuttack	15 12	17 1			13 2	10 8	19 11	21 0																	
Pooree	14 7	14 7			15 12	11 13	23 10	22 5																	
Balasore	15 0	15 0	13 0	13 0	15 0	13 0	24 0	23 0																	
CHOTA NAGPORE.																									
South-Western Frontier Agency.																									
Hazratbagh	10 0	11 0	20 0	22 0	9 8	10 0	16 0	16 4																	
Lohardugga	12 0	12 0	20 0	20 0	16 8	16 0	19 0	19 0																	
Singbhoom.	12 0	16 0	26 0	24 0	12 0	16 0	20 0	22 0																	
Manbhoom.	12 0	13 0	34 0	34 0	19 0	20 0	22 0	23 0																	
ASSAM.																									
Silhet	16 0	16 0			14 0	14 0	23 10	23 10																	
Cachar	10 8	11 0			16 0	14 4	18 8	22 8																	
Goalpara	20 0	20 0			8 0	8 0	18 0	18 0																	
Garo Hills	8 0	8 0			6 0	6 0	18 0	18 0																	
Kamrup	16 0	16 0			8 0	8 0	20 0	20 0																	
Darrang	7 0	7 0			16 0	16 0	21 0	21 0																	

N.-W. PROVINCES.

Subagar	11	8	11	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15	8	15
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OUND.

Sultapur	14	0	14	0	20	0	20	0	9	0	15	0	15	0	13	0	13	0	16	0	40	0	20	0	20	0	16	0	16	0	23	0	23	0	160	0	160	0	11	0	12	0
Partabgarh	12	0	12	13	17	8	16	5	14	0	15	0	15	0	18	5	17	5	17	0	16	15	21	0	18	0	17	6	20	0	19	4	150	0	180	0	11	4	11	6		
Fyzabad	14	0	12	4	14	0	16	0	11	0	15	0	15	0	17	12	17	8	14	0	16	0	15	0	16	0	14	12	17	8	18	0	120	0	120	0	11	0	12	0		
Kheri	11	1	11	8	16	0	16	0	8	0	14	8	15	0	21	4	22	4	18	0	35	0	18	0	13	10	22	8	20	8	16	0	140	0	120	0	11	8	13	0		
Lucknow	11	13	11	13	15	0	14	12	6	0	13	8	13	51	17	8	17	8	16	0	20	0	19	0	16	0	16	0	13	0	19	12	140	0	140	0	11	8	11	8		
Bara Banki	11	8	11	8	13	0	13	0	5	0	12	0	12	0	17	8	17	8	16	0	22	0	16	0	14	12	17	8	18	0	18	0	120	0	120	0	12	0	12	0		
Bahraich	13	0	12	12	20	0	20	0	13	0	17	0	18	5	21	0	21	8	20	0	20	0	16	0	15	0	16	8	16	8	24	0	17	8	140	0	140	0	12	0	12	0
Rae Bareli	13	0	12	0	14	0	14	0	7	0	15	0	15	0	19	0	18	0	16	0	22	0	20	0	20	0	16	0	22	8	24	0	180	0	180	0	12	0	12	0		
Sitapur	13	4	13	8	17	8	17	8	5	0	15	0	16	0	19	0	20	8	20	8	17	8	18	0	22	0	19	0	19	0	160	0	160	0	10	12	12	8				
Gonda	14	8	14	8	12	8	12	8	15	4	14	12	16	4	20	8	20	8	20	8	30	0	19	8	10	8	17	4	17	4	20	8	200	0	200	0	12	4	12	8		
Unao	12	8	12	0	15	0	14	0	9	0	13	8	13	8	19	0	16	0	16	0	16	0	16	0	16	0	16	8	19	0	19	0	160	0	160	0	11	0	11	0		
Hardoi	12	13	2	9	17	0	17	0	7	0	13	0	13	0	17	0	17	8	17	0	16	2	17	0	20	0	20	0	20	0	20	0	120	0	120	0	12	0	12	0		

* No sale.

† Not procurable.

†† No sales in market.

2 In Sasseram, Rhabuah and Bivay subdivisions retail prices of salt 1 seers per rupee.

At Bangalore retail price of salt 10 seers per rupee.

" At Italian retail price of salt 11 seers per rupee.

In Banka, Mudehpura and Sonmool subdivisions retail price of salt 11 seers per rupee; in subdivisions retail prices of salt per rupee were:—Begusai 10 seers and Jamui 9-12 seers.

Figure 1. The effect of the number of nodes on the performance of the proposed algorithm.

At Kishengunge retail price of salt 10 seers per rupee.

11. In sub-divisions retail prices of salt per rupee were:—

At Bhuddruck retail price of salt 9 seers per rupee.

At Govindpore retail price of salt 11 seers per rupee

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1888 —continued.

[illegible]

RETAIL PRICES FOR THE 2ND HALF OF JANUARY 1888—concluded.

DISTRICTS.	QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		WHEAT.	BARLEY.	RICE, BEST SORT.	RICE, COMMON.	JOWAR OR CHOLAM (Sorghum vulgare).	BAJRA OR CAJHU (Pennisetum typhoides).	MARUA OR RAGI (Eleusine indica).	KANGNI, OR KAKEN MILLET (Pennisetum indicum).	GRAM, CHOLA, KADAIY OR SONAGA (Cicer arietinum).	MAIZE (Zea Mays).	ARHAR OR THUR CADIAN PEA (Cajanus indicus).	FIREWOOD.	SALT.
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
RAJPUTANA.														
Jeypore	11 0	11 0	14 12	14 4	5 0	5 0	8 12	8 12	17 0	13 12	13 12	14 0	14 0	15 0
Kishengurh	10 8	11 0	15 0	14 8	9 0	9 0	10 0	10 0	15 12	14 8	14 0	14 0	14 0	15 0
Kerwalee	10 10	10 10	13 12	13 12	10 0	10 0	11 9	11 9	14 6	13 12	13 2	13 2	13 2	14 0
Uluar	12 0	12 4	15 3	15 10	8 0	8 0	10 8	10 8	17 8	17 3	15 9	15 12	15 12	16 0
Bharatpur (City)	11 12	11 11	14 10	13 12	7 4	7 4	8 8	8 8	16 10	15 12	14 14	14 4	14 4	15 0
Aimera	10 4	10 4	14 0	14 8	3 0	3 0	8 0	8 0	14 0	14 0	13 0	13 0	13 0	14 0
De-ji Cantonment	11 10	11 10	14 12	14 8	4 8	4 8	9 0	9 0	15 12	15 12	14 8	14 7	14 7	15 0
Enipura	11 4	11 0	17 4	17 0	7 0	7 0	8 0	8 0	20 4	20 0	17 0	17 0	17 0	18 0
Sirubee	10 0	10 8	16 0	17 0	6 8	6 8	8 0	8 0	17 0	17 0	15 0	15 0	15 0	16 0
Abu	9 14	10 2	14 13	15 9	6 4	6 4	8 0	8 0	17 0	17 0	15 0	15 0	15 0	16 0
Anandra	10 8	10 8	16 8	17 0	5 0	5 0	7 2	7 2	13 12	13 12	14 0	14 0	14 0	15 0
Balmer	10 6	10 6	16 0	17 0	5 0	5 0	7 2	7 2	13 12	13 12	14 0	14 0	14 0	15 0
Jesulmere	12 8	12 8	23 0	21 0	8 12	8 12	10 8	10 8	17 0	17 0	15 0	15 0	15 0	16 0
Hilly Tracts of Meywar	10 24	10 24	14 1	14 7	8 12	8 12	9 6	9 6	17 8	17 8	15 11	15 11	15 11	16 0
Meywar (Odeypore)	16 4	16 5	16 4	16 4	7 8	7 8	10 0	10 0	17 8	17 8	15 11	15 11	15 11	16 0
Banswara (Meywar Agency)	12 13	13 2	16 0	16 10	6 12	6 12	8 0	8 0	17 8	17 8	15 11	15 11	15 11	16 0
Partibgarh	10 6	10 6	15 0	15 0	6 4	6 4	8 2	8 2	17 8	17 8	15 11	15 11	15 11	16 0
Marwar (Jodhpore)	10 12	10 12	17 0	17 0	3 9	3 9	8 7	8 7	17 8	17 8	15 11	15 11	15 11	16 0
Bikaner	12 6	12 8	17 0	17 0	10 6	10 6	11 0	11 0	17 8	17 8	15 11	15 11	15 11	16 0
Boondoe	13 0	13 0	17 0	17 0	7 8	7 8	10 0	10 0	17 8	17 8	15 11	15 11	15 11	16 0
Kotah	11 2	11 6	14 3	14 1	9 3	9 3	10 4	10 4	17 8	17 8	15 11	15 11	15 11	16 0
Tonk	10 15	10 15	14 3	14 1	7 1	7 1	9 6	9 6	17 8	17 8	15 11	15 11	15 11	16 0
Jhalawar	10 6	10 6	14 0	14 4	9 0	9 0	10 4	10 4	17 8	17 8	15 11	15 11	15 11	16 0
Shahpoora	12 9	12 11	14 15	15 2	11 4	11 4	12 10	12 7	15 3	15 3	14 3	14 2	14 2	15 0
Dholpur	11 8	11 8	14 0	14 0	7 0	7 0	8 0	8 0	15 2	15 2	14 3	14 3	14 3	15 0
Nusserebad Cantonment	11 8	11 8	14 0	14 0	7 0	7 0	8 0	8 0	15 2	15 2	14 3	14 3	14 3	15 0
CENTRAL INDIA.														
Indore	11 4	11 11	16 0	16 0	8 9	8 9	10 0	10 0	13 11	13 11	14 2	14 2	14 2	15 0
Gwalior	11 7	11 2	13 3	13 10	7 6	7 6	9 9	9 9	13 6	13 6	14 11	14 11	14 11	15 0
Goon	14 8	14 8	13 0	13 10	9 0	9 0	10 0	10 0	13 6	13 6	14 11	14 11	14 11	15 0
Beghelkhand (Sutna)	16 8	16 0	19 8	19 0	8 0	8 0	10 0	10 0	13 6	13 6	14 11	14 11	14 11	15 0
Neemuch Cantonment	11 8	11 12	12 2	13 6	8 0	8 0	10 0	10 0	13 6	13 6	14 11	14 11	14 11	15 0
BALUCHISTAN.														
Quetta	10 5	10 8	12 0	12 0	5 0	5 0	8 0	8 0	16 0	16 0	16 0	16 0	16 0	17 0
ADEN.														
Quetta	8 0	8 0	10 0	10 0	6 3	6 3	8 0	8 0	16 0	16 0	16 0	16 0	16 0	17 0

* Six pies per bundle.

† Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLII of 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, actual figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 22ND JANUARY, 1887.		Total mean length open.	RECEIPTS FOR WEEK ENDING 21ST JANUARY, 1888.		TOTAL RECEIPTS FROM 1ST APRIL 1886 TO 22ND JAN., 1887.		TOTAL RECEIPTS FROM 1ST APRIL 1887 TO 21ST JAN., 1888.		Total Increase in 1887-88.	Total Decrease in 1887.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
	<i>Lines worked by Guaranteed Companies.</i>		<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>		
4th Feb., 1888	Oudh and Rohilkhand	686	1,20,844	189	693	1,57,065	227	52,72,529	184	53,06,338	183	33,809	...
4th ditto	Madras	861	1,44,773	168	842	1,47,148	175	65,00,234	178	65,84,406	185	81,192	...
4th ditto	South Indian	654	8,60,007	137	654	83,112	127	41,10,308	148	41,37,477	150	21,109	...
4th ditto	Great Indian Peninsula	1,504	8,05,307	535	1,504	8,02,300	534	3,13,47,574	492	3,09,03,025	488	...	3,84,
4th ditto	Bombay, Baroda and Central India	461	2,39,928	520	461	2,27,000	492	1,09,13,057	558	95,08,248	488	...	14,05,
	TOTAL	4,166	14,09,459	338	4,154	14,10,685	341	5,81,50,362	330	5,64,96,514	322	...	16,53,
	<i>State Lines worked by Companies.</i>												
11th Feb., 1888	East Indian	1,515	9,03,181	596	1,514	9,61,372	635	3,71,55,033	584	3,64,09,346	571	...	7,45,
11th ditto	Patna-Giya	57	8,254	144	57	10,177	178	4,28,500	178	4,05,043	169	...	22,
11th ditto	Dildarnagar-Ghazipur	12	828	69	12	1,354	113	37,809	75	38,019	77	...	1,050
11th ditto	Sindia	75	9,889	132	75	8,099	108	3,15,646	100	3,00,370	115	...	44,724
4th ditto	Rajputana-Malwa (a)	1,604	3,42,843	206	1,604	3,71,000	223	1,40,70,700	208	1,29,72,553	184	...	16,98,
4th ditto	Bengal-Nagpur	149	33,503	225	149	32,319	217	9,83,883	150	9,99,398	158	...	11,515
11th ditto	South in Malharatta (b)	477	41,050	87	850	61,853	73	14,37,368	94	25,77,631	79	...	11,36,219
4th ditto	Bareilly-Pilibhit	30	1,792	50	30	1,754	49	74,332	49	70,241	40	...	4,
28th Jan., 1888	Indian Midland	42	3,885	93	42	4,507	107	1,05,007	59	1,39,300	78	...	33,759
4th Feb., 1888	Lucknow-Sitapur	56	3,864	69	105	5,510	52	(h) 29,866	53	1,66,823	46	...	1,36,957
4th ditto	Shriamau	...	...	...	83	3,437	41	...	...	(e) 51,794	34	...	51,794
	TOTAL	4,083	13,49,689	331	4,087	14,61,382	319	5,52,38,833	328	5,41,84,040	288	...	10,54,
	<i>State Lines worked by Government.</i>												
4th Feb., 1888	Eastern Bengal (c)	606	1,57,109	259	645	1,79,265	278	67,57,359	265	78,12,590	288	...	10,53,231
4th ditto	Nalhati	27	1,783	65	27	1,850	68	68,054	59	73,973	65	...	5,919
4th ditto	Tirhoot	240	30,100	122	259	35,067	135	12,05,260	122	14,07,025	133	...	1,42,305
28th Jan., 1888	Wardha-Coal	45	19,510	434	45	19,431	432	5,61,592	294	5,52,045	290	...	9,
4th Feb., 1888	Burma	347	74,123	227	327	94,768	290	19,29,649	141	23,77,631	173	...	4,47,982
31st Dec., 1887	Cherra-Companyganj	...	...	...	...	(j)	...	(f) 3,910	21	(i) 8,825	30	...	4,915
4th Feb., 1888	North-Western (d)	1,885	3,70,461	197	2,433	4,55,330	187	1,93,61,800	242	1,71,58,584	167	...	22,04,
4th ditto	Jorhat	28	610	22	28	575	20	33,177	30	42,293	38	...	9,116
4th ditto	Dibrugarh-Lakwa (Katni-Umaria Section)	37	1,730	47	37	1,970	53	(g) 18,011	42	62,082	40	...	44,071
	TOTAL	3,201	6,55,432	205	3,801	7,88,256	207	2,99,09,812	223	2,94,95,638	184	...	5,04,
GRAND TOTAL (GUARANTEED AND STATE)		11,450	34,14,580	208	12,542	36,66,323	292	14,33,89,007	299	14,01,76,192	267	...	32,12,
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	7,18,08,358	150	7,18,68,334	137	...	...
NET RECEIPTS		...	...	...	...	...	...	7,15,80,649	149	6,83,07,858	130	...	32,72,
	<i>Assisted Companies.</i>												
4th Feb., 1888	Bengal Central	125	9,815	79	125	12,380	99	4,57,817	87	5,32,482	101	...	74,665
4th ditto	Rohilkhand-Kumaun	67	4,897	73	67	3,454	52	2,49,346	89	2,57,809	92	...	8,463
28th Jan., 1888	Dibru-Sadiya	78	5,774	74	78	6,762	87	2,74,542	83	3,33,510	101	...	58,974
4th Feb., 1888	Bengal and North-Western	376	28,565	76	376	38,270	97	15,26,566	115	16,13,391	101	...	86,825
11th ditto	Tarakessur	22	4,078	210	22	5,116	230	1,90,239	204	2,07,840	222	...	17,601
	TOTAL	668	53,729	80	668	63,982	99	26,98,510	105	29,45,038	104	...	2,46,528
	<i>Native States.</i>												
28th Jan., 1888	Bhavnagar-Gondal	193	17,194	89	193	21,505	111	7,86,614	96	7,88,527	97	...	1,913
4th Feb., 1888	Jodhpore	64	4,135	65	124	8,000	64	1,07,771	62	2,70,939	53	...	1,09,168
28th Jan., 1888	His Highness the Nizam's	208	25,934	125	277	32,628	118	11,67,187	132	12,42,480	138	...	75,293
4th Feb., 1888	Mysore	140	8,079	62	140	9,657	69	3,88,404	66	4,11,877	70	...	23,473
4th ditto	H. H. the Gaekwar's	59	2,194	37	59	2,810	48	1,24,760	50	1,25,060	50	...	300
4th ditto	Morvi	51	1,658	33	68	3,171	47	37,173	30	1,12,951	40	...	75,778
4th ditto	H. H. the Gaekwar's	...	...	...	...	700	33	...	...	29,396	33	...	29,396
	TOTAL	715	59,794	84	882	78,471	89	26,71,909	91	29,87,230	86	...	3,15,321

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Bilari-Kistna State Railway.

(c) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(d) Includes the Amritsar-Patankot and Rajpura-Patiala State Railways.

(e) Total receipts from 15th September 1887 to 21st January, 1888.

(f) Total receipts from 16th June 1887 to 31st December, 1886.

(g) Total receipts from 2nd November 1886 to 22nd January, 1887.

(h) Total receipts from 20th November 1886 to 22nd January, 1887.

(i) Total receipts from 1st April to 31st December, 1887.

(j) Return not received.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

CALCUTTA,

The 22nd February, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the Week ending Feb. 15th, 1888.

During the past week the weather has been unsettled.

On the 9th the barometer was falling throughout India, and slight local depressions were visible near Khandwa and between Raipur and Cuttack. A south-easterly current prevailed in the North-Western Provinces, while around the depressions, the wind showed a feeble cyclonic circulation, and rain in small amounts was falling in parts of the Punjab, the west of the North-Western Provinces, and snow and rain on the hills of the North-West Himalaya. On the 10th the chart showed that the depression, which lay between Raipur and Cuttack yesterday, had either filled up or travelled into Bengal, where now existed a well-marked depression, with its centre near Dacca. At the same time fresh but slight depressions had appeared—one in Sind and one in Hyderabad. The skies became overcast in the Punjab, Bengal and at the hill stations, and a general and rather heavy rain was reported from Bengal. The largest amounts registered were $1\frac{1}{2}$ inches at Saugor Island and Calcutta, and over 1 inch at Burdwan and Darjeeling. On the following day the depression over Bengal had disappeared, and the barometer risen quickly over that province and in Assam. A large low-pressure area, with its centre apparently near Kurrachee, was overlying Lower Sind, Guzerat and Central India, and occasioning a considerable fall of the barometer over that region and its neighbourhood. Besides, slight depressions were also shown along the foot of the North-West Himalaya, over the Bombay, Deccan and near Raipur. Except at Kurrachee, where a moderately strong easterly current was blowing, the winds were exceedingly variable in their directions and the weather showery in Bengal and Assam. On the 12th the chart showed that the low-pressure area had enlarged and was now overlying North-Western India, Guzerat and the Central Provinces. Winds, whilst remaining variable, being influenced by the low-pressure area, had strengthened at Goa and Belgaum; and sporadic showers of rain had occurred at Sibsagar, Darjeeling, Jeypur and Gopalpore. During the following 24 hours, the barometric depression assumed a definite though irregular shape, and extended from Sind eastward across the central parts of the country as far as Orissa. The winds, although blowing with a high force at a few stations, were still irregular in their directions. The skies were overcast in the Upper Assam Valley, at the head of the Bay, and in the Kumaon hills, and fairly general rain fell in Bengal, the North-Western Provinces, and the Central and North-Western Punjab, and snow on almost all the hills. The principal amount of rain (0.80. inch) was reported from Dacca, while the undrifted snow at Murree and Mussooree measured about five inches in depth. By 10 A. M. of the 14th, the low-pressure area had extended to the North-Western Provinces and Bengal, and now covered a well-defined tract represented by Northern India, Orissa, the central parts of the country and the Deccan, with its centre somewhere to the east of Seoni. The distribution of pressure was still abnormal over a large part of the country. A normal north-westerly current obtained in the Punjab, Rajputana, Guzerat and on the Malabar coast, and a north-easterly wind in Sind and the Upper Assam Valley. Over the remainder of the country, the circulation was being affected by the low-pressure area. The skies still remained densely clouded in the Kumaon hills, parts of Bengal and in Assam, and rather heavy rain fell at Sibsagar. At the same time, a south-westerly wind was blowing at Colombo and giving a few drops of rain to Ceylon. On the 15th, with some exceptions of but little importance, the barometer was giving way all over the country and the pressure becoming rather uniform over a large tract of the country, except in the extreme North-West, where the baro-

meter stood high; and also in Bengal, Orissa and the Deccan, where the readings remained low. The winds were returning to their normal directions and blowing strongly at Gopalpore and Thyetmio. Rather heavy rain fell at Saugor Island and showers at two or three stations elsewhere.

Pressure.—The mean pressure of the week has been above the monthly average in Burma and Ceylon; below it elsewhere. The deficiency per station has been greatest in Sind, as also has been the excess in Ceylon.

Temperature.—The temperature has been slightly in excess of the normal in Ceylon and the Madras Presidency; below it in all other parts of India. The greatest cold, relative to the average, was in the hills of Upper India.

Humidity.—The air has been damper than the average in all places except Ceylon.

Rain.—The precipitation has been general and heavy in Bengal and Assam and slight in the North-Western Provinces and the Punjab, except on the hills, where it has been fairly moderate. A few drops also fell in Ceylon and locally at Moulmien, Bombay, Seoni and Gopalpore. In the central and southern parts of the country, the weather was dry throughout the week.

The concluding table gives the total rainfall for the past week:—

DIVISIONS.	Number of stations.	Total rainfall.
Burma	1	0.11
Bengal and Assam	14	14.44
North-Western Provinces and Oudh	5	0.39
Panjab	6	0.79
Hill Stations	5	2.83
Ceylon	2	0.04
Malabar Coast	0	0
Bombay	1	0.02
Berars and Central Provinces	1	0.06
Guzerat and Central India	0	0
Sind—Rajputana	1	0.02
Madras	1	0.15

HEM RAJ,

for Offg. Meteorological Reporter to the Govt. of India.

Simla, 17th February, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—For week ending 18th February 1888.—No rain except a small quantity in Ganjam, Vizagapatam and Malabar. Rainfall to date generally sufficient except in parts of Vizagapatam, Madura, Tinnevely and Salem. Crops generally good, but very slightly damaged here and there by rain, disease or insects. Wet crops under rain-fed tanks in parts of Madura withering owing to deficient supply. Pasture generally sufficient, but scanty in Malabar and parts of Madura and Anantapur and decreasing in Vizagapatam. No great fluctuations in prices. General prospects favourable.

Bombay.—*For week ending 22nd February 1888.*—Rain in parts of Sind and Sholapur; beneficial to standing crops in Shikarpur and Upper Sind Frontier and to pasturage in the latter district. Wheat, linseed, late *rowari* and exotic cotton blighted in Dharwar and wheat damaged by rust in parts of Kaira. Standing crops fair in Thana, Kolaba, Belgaum, and Broach and good in other districts. Cotton-picking in progress in Dharwar and in parts of Gujarat and Kathiawar. Harvesting of late crops in progress in Karachi, Ahmedabad, Kaira, Surat, Khandesh, Nasik, Ahmednagar, Sholapur, Bijapur, Belgaum, Dharwar, Kanara and Kathiawar. Preparation for sowing of next season's crops progressing in Karachi, Bijapur and Dharwar. Probable outturn of late crops 13 annas in Karachi, 12 annas in Hyderabad, 8 to 10 annas in Surat, 7 to 9 annas in Bijapur, 12 to 14 annas in Poona, and 7 annas on an average in Dharwar. Probable outturn of wheat 14, and of linseed 8 annas in Khandesh, and of wheat in three talukas of Kaira 10 annas on an average. Fodder scarce in three talukas of Karachi, one of Nasik and one of Dharwar.

Bengal—*For week ending 21st February 1888.*—Cold season is almost over, and weather is becoming warm. Prospects of *rabi* crops are generally good, the recent rain having materially benefited them. Poppy is in excellent condition, the plants are in flower, and in some places opium is being extracted. Transplanting of spring rice is almost finished. Harvesting of mustard, pulses, tobacco and sugarcane goes on. Ploughing for early rice and jute is in progress. Price of rice has remained almost stationary during the last fortnight; it is lower than last year in Eastern Bengal, but is higher in most other parts of the Province.

N.-W. Provinces and Oudh.—*For week ending 22nd February 1888.*—Weather generally fine but cloudy in Kumaun and Meerut Divisions where sunshine is now needed. Heat is increasing. Wheat slightly injured by blight in Benares and Meerut, otherwise crops are ripening well. The poppy crop is thriving. Supplies are ample but high prices generally continue. Cattle are generally in satisfactory condition.

Punjab.—*For week ending 22nd February 1888.*—Slight rainfall in some districts. Prices are reported to be stationary in seven districts and falling in four. Ploughings for *kharif* in progress throughout the Province. *Rabi* prospects have improved by the recent fall of rain and are now reported good. More rain is wanted at Hissar. Crops slightly damaged by hail in Hissar. Stock cattle are healthy except in two tahsils of Shahpur. Fodder scarce in many districts but prospects are improving. Poppy crops average.

Central Provinces.—*For week ending 22nd February 1888.*—Weather cloudy, with slight rain in places. Prospects of wheat and other winter crops are generally favourable, but linseed has been damaged by cloudy weather. Condition of cattle is fair. Prices are high in Jubbulpore.

Burma.—*For week ending 18th February 1888.*—Slight rain has fallen in the Akyab district of Lower Burma and in the Bhamo, Myadoun, Sagaing, Kyaukse, Myingyan, Pagan and Yamethin districts of Upper Burma. Dry-weather crops progressing favourably. Slight cattle-disease reported in two townships of Thonegwa district, otherwise condition of agricultural stock is good. Estimate or outturn of harvest remains the same as last week. Price of paddy has risen in the Bassein, Henzada, Shwegyin, Mergui and Shwebo districts, and fallen somewhat in the Kyaukpyu, Lower Chindwin and Myingyan districts.

Assam.—*For week ending 22nd February 1888.*—Weather seasonable. Slight rain fell in some districts. Harvest of mustard going on, sugarcane is being crushed and land is being prepared for summer rice. Potato sowing going on in the Hill Districts.

Mysore and Coorg.—*For week ending 22nd February 1888.*—No rain. Standing crops in good condition. Outturn of harvests favourable. Condition of cattle generally good. Prices have fallen in the Bangalore district and have risen in the Chitaldroog district slightly.

Half an inch of rain in Coorg. Picking of coffee crop nearly completed. Threshing of rice continues. Prices are stationary.

Berar and Hyderabad.—*For week ending 22nd February 1888.*—Weather cloudy. The harvesting of *kharif* crops is almost completed. Standing *rabi* crops are in good condition, and in some places cutting of *rabi* crops is in progress. Agricultural stock generally in good condition. No marked fluctuations in prices of food-grains.

Some rain in Hyderabad during the week. Agricultural prospects continue good. Prices stationary.

Central India.—*For week ending 22nd February 1888.*—Slight rain at Indore, Gwalior and Goona. No change in agricultural operations, standing crops, or outturn of harvest, since last report. Agricultural stock indifferent in Western Malwa and bad in Goona. Pasturage and fodder good. Prices of food-grains are rising in Indore and Bundelkhand, high in Western Malwa, Goona and Neemuch, and elsewhere steady. Opium crops have been slightly damaged in Western Malwa. Reports from other parts not complete.

Rajputana.—*For week ending 22nd February 1888.*—Agricultural operations satisfactory. Standing crops good. Agricultural stock generally in good condition. Pasturage or fodder sufficient. Prices still high, but tendency to fall in Marwar and Sirohi. Cotton below the average in some States.

E. C. BUCK,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 9.]

CALCUTTA, SATURDAY, MARCH 3. 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—

An Act to regulate Her Majesty's Indian Reserve Forces.

PART V.—Bills introduced into the Council of the Governor-General of India for making Laws and Regulations, or published under Rule 22:—

Nothing for Publication.

PART VI.—Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations:—

Debtors Bill,
Reserve Forces Bill.

SUPPLEMENT No. 9.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 1st March, 1888.

No. 508.—In exercise of the powers conferred by Section 4 of the Indian Arms Act, 1878, and in supersession of paragraph IV of Home Department Notification No. 518, dated the 15th March, 1879, and of Home Department Notifications No. 1161, dated the 25th June, 1879, and No. 1015, dated the 26th May, 1879, the Governor-General in Council is pleased to extend—

(a) all sections of the said Act to sulphur in quantities exceeding, in Burma, one seer, and elsewhere throughout British India, ten seers;

(b) Sections 6, 10, 11, 12, 17, 19, 20, 22, 24, 25, 26 and 28 of the said Act to all saltpetre and lead (except sheet lead used for the purpose of packing tea) in all districts on the external land frontier of British India and throughout Burma; and

(c) all sections of the said Act to all saltpetre and lead in the district and port of Aden.

MEDICAL.

The 27th February, 1888.

No. 84.—The services of Surgeon A. O. Evans, of the Madras Medical Service, are placed temporarily at the disposal of the Chief Commissioner of Burma.

JUDICIAL.

The 1st March, 1888.

No. 422.—APPOINTMENT.—Mr. J. Lewis, Barrister-at-Law, Assistant to the Government Advocate, Burma, to officiate as Government Advocate, *vice* Mr. C. E. Fox.

POLICE.

The 28th February, 1888.

No. 29.—The following gentlemen are appointed on probation to be Supernumerary Assistant District Superintendents of Police, 2nd class, in Burma:—

Mr. R. G. McDonnell.
" H. F. Hertz.
" K. C. Macdonald.
" P. S. Harvey.
" A. H. Fakhur.

Mr. E. G. Durrant.
" W. B. Stuart.
" E. G. Whiting.
" R. L. Gadsden.
" E. Drury.

ECCLESIASTICAL.

The 25th February, 1888.

No. 61.—Her Majesty's Secretary of State for India has permitted the Reverend Edward Daubeny Elton, B.A., a Junior Chaplain on the Bengal (Lahore) Establishment, to retire from the service, with effect from such date as he may be relieved of his chaplaincy.

No. 63.—The Right Reverend E. R. Johnson, D.D., Lord Bishop of Calcutta and Metropolitan in India and the Island of Ceylon, has obtained furlough for four months and twenty-four days, with effect from the 1st proximo, or from any subsequent date on which His Lordship may avail himself of it.

EDUCATION.

The 1st March, 1888.

No. 85.—Under Section 13 of Act II of 1857, the Governor-General in Council is pleased to authorize the affiliation of the Canadian Mission College, Indore, to the Calcutta University in Arts up to the F. A. Standard, with effect from the 1st July, 1887.

PATENTS.

The 29th February, 1888.

No. 345.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 162 of 1887.—Minden Hardress Mackenzie, Indigo Planter of Dooriah, Tirhoot, in the Presidency of Bengal, for an improved wheel for carts and other vehicles, and for improvements in the construction thereof.

No. 163 of 1887.—Cecil Noble and Hubert Haes, of 3, Newman Mews, Newman Street, Oxford Street, London, in the County of Middlesex, England, Engineers, and George Lenton Roff, of 32, Norfolk Street, Strand, London, aforesaid, Civil Engineer, for a new or improved sewing-machine.

No. 186 of 1887.—Alexander Parkes, of 8, Chancellor Road, Dulwich, in the County of Surrey, England, Gentleman, for improvements in extracting gold, silver, and other metals from ores or compounds containing the same.

No. 198 of 1887.—Francis Rinecker, of Würzburg, Germany, Civil Engineer, and Roman Abt, of Lucerne, Switzerland, Civil Engineer, for improved rack and pinion mechanism for rack railways.

No. 207 of 1887.—William Jackson, Engineer, Thorn Grove, Mansfield, Aberdeen, Scotland, North Britain, for improvements in, or connected with, machines for rolling tea leaf.

No. 33 of 1888.—Amos Herbert Hobson, of 5, Westminster Chambers, Victoria Street, in the City of Westminster, England, Analytical Chemist, for improvements in apparatus for heating air for desiccating and heating purposes.

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—FORESTS.

Calcutta, the 29th February, 1888.

No. 257 F.—Mr. C. L. Toussaint, Sub-Assistant Conservator of Forests, whose services have been placed by the Government of Madras, in Notification No. 59, dated the 20th instant, at the disposal of the Government of India, is posted to Upper Burma as an Assistant Conservator of the 3rd grade, with effect from the date on which he reports himself for duty to the Conservator of Forests, Upper Burma.

The 2nd March, 1888.

No. 272 F.—The undermentioned officers, who have been appointed by Her Majesty's Secretary of State for India to the Forest Department of India, are appointed to be Assistant Conservators of Forests of the 3rd grade, with effect from the dates specified opposite their names, and are posted to the Provinces noted below:—

Mr. C. G. Rogers, —Bengal,—7th January, 1888.

Mr. G. S. Hart, —Punjab,—27th December, 1887.

Mr. M. Hill, —North-Western Provinces and Oudh,—27th December, 1887.

AGRICULTURE.

The 2nd March, 1888.

No. 214—53-4A.—The following letter and enclosed proclamation received from the Acting Colonial Secretary, Government of Jamaica, are published for general information:—

No. 18273, dated Jamaica, the 24th December, 1887.

From—J. ALLWOOD, Esq., Acting Colonial Secretary, Jamaica,
To—The Secretary to the Government of India.

The Director of the Royal Gardens, Kew, having urged upon the Secretary of State for the Colonies the importance of taking all possible precautions against the introduction of the Coffee Leaf disease into the West Indies and Sir H. Holland having brought the matter to the notice of the Governor of Jamaica, in connection with the Local Law, 4 of 1884, "the Seeds and Plants Importation Law, 1884," under which the Governor is empowered by proclamation to prohibit the importation from any country of articles likely to introduce that disease into Jamaica, His Excellency has deemed it advisable to exercise the powers given by that law and to issue the Proclamation of which I have now the honour, by His Excellency's direction, to forward you a copy for the information of the Government of India.

Proclamation by HIS EXCELLENCY SIR HENRY WYLB NORMAN, General of Her Majesty's Forces, Knight Grand Cross of the Most Honourable Order of the Bath, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Companion of the Most Eminent Order of the Indian Empire, Captain General and Governor-in-Chief in and over the Island of Jamaica and its Dependencies.

In virtue of the power vested in me in that behalf by the First Section of Law 4 of 1884, entitled "The Seeds and Plants Importation Law, 1884," I do hereby prohibit, until further Proclamation, the importation into this Island of Seeds or Plants, or any description of earth or soil, or any article packed therewith, that may have come either directly or indirectly from any of the following countries:—Natal, South India, Ceylon, Mauritius, Java, and Fiji.

Given under my Hand and the Broad Seal of this Island, at King's House, this Second day of December, in the Fifty-first Year of Her Majesty's Reign, Annoque Domini, 1887.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT

NOTIFICATIONS.

Fort William, the 27th February 1888.

No. 355-G.—Captain M. J. Meade, B.S.C., Political Assistant of the 1st class, and Assistant to the Governor-General's Agent in Rajputana, is granted furlough to Europe for seven months on private affairs, under Section 50, Chapter V, of the Civil Leave Code, with effect from the 15th March 1888, or the subsequent date on which he may avail himself of the furlough.

The 28th February 1888.

No. 359-G.—Lieutenant C. Archer, B.S.C., Political Assistant of the 3rd class, substantive *pro tempore*, is posted as Assistant Political Agent in Thal-Chotiali.

The 29th February 1888.

No. 367-G.—With reference to Foreign Department Notification No. 155-G. of the 26th January 1888, Mr. Franz Stockinger, Consul-General for the Austro-Hungarian Empire at Bombay, resumed charge of his office on the 13th February 1888.

No. 374-G.—Lieutenant C. H. Dawson, Wing Officer of the Meywar Bhil Corps, is appointed to officiate as Adjutant, in addition to his own duties, with effect from the forenoon of the 7th November 1887.

This order cancels the portion of Foreign Department Notification, No. 1957-G., dated the 25th October 1887, which relates to Lieutenant Dawson's reversion from Officiating 2nd-in-Command to the appointment of Officiating Adjutant.

The 2nd March 1888.

No. 386-G.—The following promotions are made in the graded list of the Political Department consequent on the appointment of Major E. L. Durand, C.B., to officiate as a Resident of the 2nd class and Resident in Nepal, with effect from the 10th February 1888:—

Lieutenant-Colonel H. Wylie, C.S.I., Political Agent of the 2nd class, to officiate as a Political Agent of the 1st class.

Major E. A. Fraser, Political Agent of the 3rd class, to officiate as a Political Agent of the 2nd class.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 2nd March, 1888.

No. 1208.—Mr. M. A. Hydari, having been appointed Probationer in class VII of the Enrolled List of the Financial Department, and having been attached to the Office of the Comptroller, Central Provinces, joined his appointment before noon on the 25th February, 1888.

No. 1209.—Mr. W. H. Egerton, Assistant Accountant General, Punjab, having been posted as Assistant Comptroller, Burma, made over charge of the former appointment on the afternoon of the 2nd February, 1888, and assumed charge of the latter appointment on the forenoon of the 20th February, 1888.

STATISTICS AND COMMERCE.

MERCHANT SHIPPING.

The 2nd March, 1888.

No. 1175.

ORDER—By the Government of India, Department of Finance and Commerce.

Read—

Despatch from the Secretary of State for India, No. 12 (Public), dated 2nd February, 1888, and Order of Her Majesty in Council forwarded therewith.

Ordered, that copy of the Despatch and of the Order in Council be forwarded to the Governments of Bombay, Madras and Bengal, and to the Chief Commissioner, Burma, for information and guidance.

Ordered also, that the Despatch and the Order in Council be published in the *Gazette of India*, for general information.

Public.

No. 12.

To His Excellency the Right Honourable the Governor-General of India in Council.

MY LORD,—I forward for the information of your Excellency in Council and of the Governments of Madras and Bombay ten copies of an Order of Her Majesty in Council, extending the provisions of the Foreign Deserters

Dated 29th December, 1887.

Act, 1852, to crews of ships belonging to the Republic of Paraguay.

INDIA OFFICE,

London, 2nd February, 1888.

I have, &c.,

(Signed) CROSS.

AT THE COURT AT OSBORNE HOUSE, ISLE OF WIGHT,

The 29th day of December, 1887.

PRESENT,
THE QUEEN'S MOST EXCELLENT MAJESTY
LORD PRESIDENT
SIR AUGUSTUS PAGET
MR. RITCHIE

WHEREAS by the "Foreign Deserters Act," 1852, it is provided that whenever it is made to appear to Her Majesty that due facilities are or will be given for recovering and apprehending seamen who desert from British merchant ships in the territories of any foreign power, Her Majesty may, by Order in Council stating that such facilities are or will be given, declare that seamen, not being slaves, who desert from merchant ships belonging to a subject of such Power when within Her Majesty's dominions shall be liable to be apprehended and carried on board their respective ships, and may limit the operation of such Order, and may render the operation thereof subject to such conditions and qualifications, if any, as may be deemed expedient:

And whereas it hath been made to appear to Her Majesty that due facilities for recovering and apprehending seamen who desert from British merchant ships in the territories of the Republic of Paraguay will be given under a Treaty between the Governments of Great Britain and Paraguay signed at Assumption on the 16th October 1884.

NOW, THEREFORE, Her Majesty, by virtue of the powers vested in Her by the said "Foreign Deserters Act," 1852, and by and with the advice of Her Privy Council, is pleased to order and declare, and it is hereby ordered and declared, that, from and after the publication hereof in the *London Gazette*, seamen, not being slaves (and not being British subjects), who desert from merchant ships belonging to the Republic of Paraguay within Her Majesty's dominions shall be liable to be apprehended and carried on board their respective ships; provided always, that if any such deserter has committed any crime in Her Majesty's dominions he may be detained until he has been tried by a competent Court, and until his sentence (if any) has been fully carried into effect.

And the Secretary of State for the Home Department, the Secretary of State for the Colonies, and the Secretary of State for India in Council, are to give the necessary directions herein accordingly.

C. L. PEEL.

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 25th February, 1888.

FIELD OPERATIONS.

No. 169.—His Excellency the Governor-General in Council has ordered the despatch of a force as detailed below for operations on the Sikkim-Tibet Frontier:—

Staff.

Colonel T. Graham, R.A., Commanding.
Captain E. A. Travers, 1st Battalion, 2nd Gurkha Regiment, Deputy Assistant Adjutant-General.

(1).—Strength of Force.

9-1st Brigade, Northern Division, R. A.	4 guns.
2nd Battalion, Derbyshire Regiment	200 men.
Head-quarters wing, 13th Bengal Infantry	400 men.
32nd Bengal Infantry (Pioneers) (about)	700 men.

(2).—General Regulations.

The organisation of the force will be in conformity with existing rules for field service.

No men should be allowed to accompany the force but those in every way fit for service in a cold climate.

Families of British troops left in India will remain at their present stations, and will receive in addition to subsistence allowance half rations for the wives and children.

(3).—Ammunition.

168 rounds per gun, 200 rounds per rifle, and 100 rounds per carbine

(4).—Camp Equipage.

Mountain { Double-fly, for Europeans.
Artillery { Single-fly, for Natives.

Entrenching tools on field service scale, and in addition 100 dhaoos per regiment, 50 per battery, and 50 per cent. for number of followers.

(5).—Stores.

One month's supply of Quartermaster's stores to be carried by troops, as far as the base depot.

(6).—Supplies.

Provision for one month's supplies to be made. Rations will be issued on the field service scale for British and Native troops and followers.

Free rations will be allowed from date of departure from, to date of return to, Siligori and Darjeeling.

The troops must cut their own firewood, if possible.

Officers will be held responsible for the suitable clothing of their attendants.

(7).—Transport.

As far as possible mules, supplemented by coolies.

(8).—Telegraph.

The needful extension of the telegraph along the line of movement of the troops will be carried out under orders to be issued in the Public Works Department.

(9).—General.

A base depot will be formed at Siligori or at some place conveniently near under an officer to be detailed from outside the force, who, with the representatives of the Quartermaster-General's and Commissariat Departments, must reach the base ten days before the troops are ordered to assemble, all stores and supplies being timed to arrive during the intervening days. All packages to be made up in mule loads, not exceeding 80lbs, and marked according to regulations. The base depot establishment deemed necessary will be sanctioned in excess of the main force.

All European officers will be provided with a map, on cloth, of the proposed theatre of operations.

Postal arrangements to be made in communication with the Deputy Commissioner of Darjeeling. Any necessary provision for the line of communications to be made by the force.

Reports to be submitted direct to Army Headquarters, or as the Commander-in-Chief may direct.

(10).—Medical.

All medical, sanitary, and hospital arrangements will be carried out under the directions of the Surgeon-General, Her Majesty's Forces, Bengal.

(11).—Pay and Accounts.

No field audit office will be established; the accounts of the force will be sent direct to the Military Accounts Department, Calcutta, for audit.

A field treasure chest will accompany the force under charge of an officer to be nominated by the officer commanding the force.

Troops, followers, and departments will receive the usual advances of pay allowed by regulations, and the Controller of Military Accounts, Calcutta, will arrange for the provision of the necessary quantity of specie to accompany the force.

(12).—Commissariat.

Three Commissariat Officers (two for supply and one for transport) with a small establishment of warrant and non-commissioned officers, clerks and agents, will accompany the force.

The scale of rations on payment for officers, &c., and the rate at which recoveries for the same are to be effected, as well as the scale of forage rations to those who are entitled to the same, will be found in the "Commissariat Field Manual" and "Field Service Account Manual."

The 2nd March, 1888.

APPOINTMENTS.**No. 170.—HYDERABAD CONTINGENT—****1st Infantry.**

Major A. J. Garrett, Bengal S. C., Wing Commander and 2nd-in-Command, 5th Infantry, Assistant Adjutant-General, Hyderabad Contingent, to be Commandant, *vice* Colonel A. C. Havelock, whose tenure of appointment has expired. Dated 11th February, 1888.

No. 171.—MILITARY SECRETARIAT—

Captain S. D. Gordon, Bengal S. C., Squadron Commander, 19th Bengal Lancers, to be an Assistant Secretary, *vice* Lieutenant-Colonel E. Hay, deceased. Dated 10th February, 1888.

No. 172.—MILITARY SECRETARIAT, ACCOUNTS BRANCH—

Mr. F. J. Atkinson, Assistant Comptroller General, Financial Department, to be Assistant Accountant General, *vice* Honorary Lieutenant-Colonel J. Robertson, C.I.E., who has retired. Dated 1st March, 1888.

ORDNANCE DEPARTMENT.

No. 173.—The tenure of the appointment of Assistant Superintendent of Factories held by Major P. F. M. Baddeley, R.A., is extended to the 21st March, 1891.

No. 174.—Lieutenant E. S. F. Walker, R.A., Ordnance Officer, 4th class and officiating Assistant Superintendent of Factories, to be an Assistant Superintendent of Factories, with effect from the 13th February, 1888, *vice* Captain R. H. Mahon, R.A., resigned.

Lieutenant F. A. L. Powell, R.A., officiating Ordnance Officer, 4th class, is confirmed in that appointment with effect from the 13th February, 1888, *vice* Lieutenant Walker.

STAFF CORPS.

No. 175.—The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India:—

Lieutenant William Riddell Birdwood, 12th Lancers, officiating Squadron Officer, 11th Bengal Lancers,—20th December, 1886.

Lieutenant Francis Willie Evatt, Border Regiment, Wing Officer, 31st Bengal Infantry,—19th February, 1887. (G. G. O. No. 153 of 1888, so far as it relates to Lieutenant Evatt, is cancelled).

No. 176.—Lieutenant George Milford Evans, Devonshire Regiment, Wing Officer, 8th Bengal Infantry, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps from the 8th August, 1886, subject to the confirmation of the Secretary of State for India.

VOLUNTEER CORPS.

Surma Valley Light Horse.

No. 177.—Mr. George Frank Playfair, to be Lieutenant, *vice* D. A. Laing, who has resigned his commission. Dated 5th August, 1886.

Mr. Julian Wilford Shaw Dalrymple-Clark, to be Lieutenant, *vice* J. C. Dundee, who has resigned his commission. Dated 5th August, 1886.

Mr. Edward Lynch Edgar, to be Lieutenant, *vice* E. Livermore, promoted. Dated 16th November, 1887.

Mr. Alexander John Maunsel MacLaughlin, to be Lieutenant, *vice* H. W. Morris, promoted. Dated 21st July, 1887.

Sibsagar Mounted Infantry.

No. 178.—Mr. Charles Thorpe Joseph, to be Lieutenant, *vice* C. H. F. Sterndale, promoted. Dated 7th December, 1886.

Mr. Michael Constantine de Courcey, to be Lieutenant, *vice* J. F. Lawrence, who has resigned his commission. Dated 14th April, 1887.

Mr. Francis Dashwood Watson, to be Lieutenant, *vice* J. B. Stevenson, placed on the supernumerary list. Dated 18th October, 1887.

Shillong Volunteer Rifle Corps.

No. 179.—Mr. Henry Clissold Williams, to be Lieutenant, *vice* J. L. Macpherson, who has resigned his commission. Dated 29th April, 1887.

FURLOUGH AND LEAVE.

No. 180.—The undermentioned warrant officers are granted furlough out of India, with the necessary subsidiary leave:—

Conductor D. McNeill, Ordnance Department, (m.c.) for one year,—three days under rule I, and the remaining period under rule VI of the regulations of 1875.

Sub-Conductor W. Jolly, Sub-Engineer, 3rd grade, Public Works Department, Punjab, (m.c.) for one year, under rule VI of the regulations of 1875.

No. 181.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty:—

Lieutenant-Colonel B. Wemyss, General List, Infantry, 24th Bengal Infantry, (p.a.) for one year. Pension service,—27th year, commenced 1st March, 1888.

Major A. J. Brander, Bengal S. C., 19th Bengal Infantry, (m.c.) for one year. Pension service,—21st year, commenced 5th November, 1887.

Captain R. C. Hadow, Bengal S. C., 15th Bengal Infantry, (p.a.) for one year. Pension service,—18th year, commenced 27th April, 1887.

Captain A. T. Weller, Bengal S. C., 9th Bengal Infantry, (p.a.) for 304 days. Pension service,—18th year, commenced 16th November, 1887.

Captain W. H. Cazalet, Bengal S. C., (m.c.) for one year. Pension service,—15th year, commenced 28th February, 1888.

Captain N. A. K. Burns, Bengal S. C., 23rd Bengal Infantry, Commandant, Burma Police Force, (p.a.) for 91 days. Pension service,—10th year, commenced 5th November, 1887.

Surgeon-Major D. P. Macdonald, M.D., 1st Battalion, 2nd Goorkha Regiment, (p. a.) for one year. Pension service,—15th year, commenced 6th July, 1887.

No. 182.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

Major C. E. Gubbins, Bengal S. C., (m.c.) for six months.

Lieutenant W. C. Knight, Bengal S. C., (m.c.) for 184 days.

No. 183.—Conductor A. Beauchamp, Ordnance Department, is granted leave within Indian limits (m.c.) for 182 days, under rule X of the regulations of 1875.

No. 184.—Sub-Conductor J. Owens, Sub-Engineer, 3rd grade, *sub. pro tem.*, Public Works Department, Burma, is granted leave within Indian limits (m.c.) for 91 days, under rule X of the regulations of 1875, with effect from the 7th December, 1887.

PROMOTIONS.

No. 185.—ORDNANCE DEPARTMENT—

The undermentioned Sub-Conductors, on probation, are confirmed in their present grade, with effect from the dates specified:—

John Arber,—12th August, 1887.

John Froggatt, (*seconded*),—17th August, 1887.

Adolphus Whiten,—17th August, 1887.

VOLUNTEER CORPS.

Surma Valley Light Horse.

No. 186.—Captain Octavius Sheffield to be Major, *vice* A. Milne, promoted. Dated 21st July, 1887.

Captain Theodore d'Orville Partridge, to be Major, to complete the establishment. Dated 21st July, 1887.

Lieutenant Ernest Livermore, to be Captain, *vice* A. Stewart, transferred to the Unattached List. Dated 16th November, 1887.

Lieutenant Hugh William Morris, to be Captain, *vice* T. d'O. Partridge, promoted. Dated 21st July, 1887.

Sibsagar Mounted Infantry.

No. 187.—Lieutenant C. H. F. Sterndale, to be Captain, *vice* C. A. Turton, who has resigned his commission. Dated 7th December, 1886.

No. 188.—NATIVE ARMY—*1st Battalion, 2nd Goorkha Regiment.*

Jemadar Nathí Gharti, to be Subadar, and Havildar Tejbír Thápa, to be Jemadar, *vice* Subadar Máhabir Jhánkri, invalided,—with effect from the 8th November, 1887.

Havildar Dilla Rám Thápa, to be Jemadar, *vice* Jemadar Jiyá Singh Khattri, invalided,—with effect from the 16th October, 1887.

No. 189.—PUNJAB FRONTIER FORCE—*3rd Sikh Infantry.*

Havildar Shám Singh, to be Jemadar, *vice* Jemadar Har-nám Singh, invalided,—with effect from the 24th January, 1888.

REWARDS.**No. 190.—GOOD SERVICE PENSIONS—**

It is notified that, on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer good service pensions on the undermentioned officers, with effect from the dates specified:—

From the 21st August, 1887, in room of Major-General Thomas Edward Gordon, C.B., C.S.I., Bengal S.C., succeeded to the Colonel's allowance.

COLONEL JAMES VERE HUNT, C.B., BENGAL STAFF CORPS.

Dates of Commissions.

Ensign.	20th December, 1850.
Lieutenant	6th September, 1856.
Captain	20th December, 1862.
Major	20th December, 1870.
Lieutenant-Colonel	20th December, 1876.
Colonel	1st July, 1881.

Appointments.

Regimental duty, February, 1851, to June, 1858.
 Sub-Assistant Commissary-General, 2nd and 1st class, February, 1862, to December, 1871.
 Deputy Assistant Commissary-General, 2nd and 1st class, December, 1871, to November, 1879.
 Principal Commissariat Officer, 1st Division, Peshawar Valley Field Force and Kuram Field Force, from November, 1878, to February, 1881.
 Assistant Commissary-General, 2nd and 1st class, from November, 1878, to February, 1881.
 Deputy Commissary-General, from February, 1881, to February, 1883.
 Commissary-General, from February, 1883, to June, 1885.
 Commissary-General-in-Chief, from June, 1885, to date.

War Services.

Indian Mutiny, 1857-58.—Actions of Adawalla, Khyreki, Hissar, Mangalli, and Narnoul. (Medal.)

Ambela Campaign, 1863.—(Medal and clasp.)
affla Expedition, 1874-75.—(Despatches,—G. G. O. 375 of 1875.)
Afghan War, 1878-79-80.—Capture of Ali Masjid. (Despatches,—G. G. O. 610 of 1879;—medal and clasp; C.B.)

From the 21st August, 1887, in room of Major-General John James Hood Gordon, C.B., Bengal S. C., succeeded to the Colonel's allowance.

DEPUTY SURGEON-GENERAL WILLIAM WALKER, M.D.

Dates of Commissions.

Assistant Surgeon	4th August, 1855.
Surgeon	4th August, 1867.
Surgeon-Major	1st July, 1873.
Brigade-Surgeon	27th November, 1879.
Deputy Surgeon-General	24th October, 1882.

Appointments.

Regimental duty, from December, 1855, to October, 1857.
 Superintendent, Agra Central Prison, from March, 1858, to February, 1862.
 Superintendent, Government Press, and Curator of Government Books, Allahabad, from February, 1862, to March, 1863.
 Officiating Inspector-General of Prisons, North-Western Provinces, from March, 1863, to December, 1864.
 Superintendent, Government Press, and Curator of Government Books, Allahabad, from December, 1864, to May, 1868.
 Chemical Examiner for North-Western Provinces and Oudh, and Central Provinces, from December, 1864, to May, 1868.
 Officiating Inspector-General of Prisons, North-Western Provinces, from May, 1868, to August, 1868.
 Superintendent, Government Press, and Curator, Government Books, and Chemical Examiner to Government, from August, 1868, to November, 1871.
 Inspector-General of Prisons and Dispensaries, North-Western Provinces and Oudh, December, 1871, to October, 1882.
 Inspector-General of Civil Hospitals, North-Western Provinces and Oudh, from October, 1882, to October, 1887.

War Services.

Indian Mutiny, 1857.—Actions at Sussia, near Agra, 5th July, and at Agra, 10th October, 1857; capture of Fatehpur Sikri, October, 1857.—(Medal.)

VOLUNTEER CORPS.

No. 191.—In G. G. O. No. 167 of 1888, after the word "appointment," add "with effect from the 31st March, 1888."

E. H. H. COLLEN, Lieut.-Colonel,
Secretary to the Government of India.

MILITARY DEPARTMENT.**NOTIFICATION.**

Calcutta, the 2nd March, 1888.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned Officers, on the dates specified, were received in the Military Department between the 18th February and the 2nd March, 1888:—

Corps.	Rank and Name.	Date of Decese.	Place of Decese.	Testate or Intestate.	REMARKS.
Suffolk Regiment (Probationer, Bengal Staff Corps.) 2nd Battn., Scottish Rifles.	Lieutenant A. W. Hunt	23rd February, 1888.	Bareilly.		
	Lieutenant G. V. Moore	27th February, 1888.	Shahjehanpore		

E. H. H. COLLEN, Lieut.-Colonel,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.**

Calcutta, the 27th February, 1888.

No. 72.—Mr. H. Rainier, Examiner of Accounts, 4th class, 3rd grade, temporary rank, reverted to Deputy Examiner, 1st grade, with effect from the 17th February, 1888.

The 29th February, 1888.

No. 73.—The following reversions will take place in the Local Administration list, with effect from 1st February :—

From Executive Engineer, 2nd grade, sub. *pro tem.*, to Executive Engineer, 3rd grade, permanent—

Mr. J. C. Rees.

„ E. Penny.

No. 74.—Mr. F. J. E. Spring, Executive Engineer, 2nd grade, State Railways, is transferred from the Establishment under the Government of Bengal to that under the Director-General of Railways.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 3, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 18th February, 1888.

It is ordered that in substitution for the Rules passed on the 26th day of January last, the following rules be read and passed as the rules and orders of the High Court of Judicature at Fort William in Bengal, to take effect from the 1st day of March, 1888:—

1. A list of references of every description which are ripe for hearing and are pending before the Court itself or before any of the officers of the Court, or any other Commissioner appointed to take accounts or make enquiries, shall be published at such times and in such manner as the Judge ordinarily taking motions on the Original Side of the Court may from time to time determine.

2. The printed cause list for each day shall contain a list of the references liable to be heard on that day by the officers before whom such references are pending.
3. Such list of references shall be divided into two parts, the first of such parts to consist of references of an urgent nature or which can be quickly concluded, and to be styled "list of urgent references;" the second part to consist of all other references and to be styled "list of ordinary references."
4. Urgent references shall include the following:—
Accounts in mortgage suits.
Sales by the Registrar.
The settlement of proclamations, of conditions of sale, or of conveyances.
Inquiries under Section 267 of the Civil Procedure Code, or under Section 90 of the Probate and Administration Act.
Inquiries as to what would be proper to be allowed for maintenance or marriage expenses.
Inquiries as to whether proposed terms of settlement would be for the benefit of a minor.
References as to the appointment of guardian, and such other enquiries and references as may be determined by the Court or a Judge.
5. Any Judge sitting on the Original Side may order any particular reference or enquiry to be transferred from either list to the other. Such order need not be made in Court, but may be made upon a representation made by the Registrar or other officer, or Commissioner. It shall not be made except by consent or on notice.
6. No reference shall be placed in the list of references for the day unless it be ripe for hearing.
No ordinary reference shall be deemed ripe for hearing until a Judge or the officer to whom the matter is referred has certified that the points in issue have been ascertained.
7. The Registrar or other officer shall at the commencement of each daily sitting hear applications with regard to pending references, and shall not hear any reference until such applications have been exhausted, but such application shall not ordinarily be made or heard on any day after the hearing of references have been commenced.
8. The officer or Commissioner shall on each day in the first place hear in order the urgent references on his list for the day, and shall then proceed to hear in order the ordinary references on his list for the day.
9. Each reference shall, unless otherwise ordered by a Judge, be taken in its turn, and it shall be continued *de die en diem* until it be concluded.

No reference on the list of causes for the day shall (without leave of the Court or a Judge) be postponed or adjourned, except under circumstances which would justify the postponement or adjournment of a cause.

10. References not on the list of causes for the day can at the discretion of the person to whom they have been referred, be postponed or adjourned, but subject to the control or orders of the Judge taking motions on the Original Side.
11. Any Judge sitting on the Original Side may by an order made upon notice in Court or in Chambers postpone or adjourn any reference pending before himself or before any officer or Commissioner.
12. When in the opinion of the Judge taking motions on the Original Side, it is necessary that some or all of the references pending before any officer of the Court or Commissioner should be heard by the Court itself or by some other officer or Commissioner, such Judge may recall such references into Court and any time make such order as may be necessary for the purpose aforesaid, or if the parties should consent to any such change, he may make such order without recalling the reference into Court.
13. The Registrar or other officer taking a reference may at any time pending the reference or on its conclusion apply for the opinion of the Court on any question which may arise in the reference and for such purpose may report specially. Such special reference may be made at the instance of either of the parties or at the instance of the officer himself.
14. In case an officer refuse or decline to make special reference when requested by a party so to do, such party may apply in chambers by a petition or notice to the other parties to the reference for an order requiring the officer to report specially.
The Judge may in his discretion make such order upon such terms as to costs or otherwise as he may think fit.
15. These rules are to be read with and to form part of the general rules of the Original Side.
16. These rules shall come into operation on and from the 1st day of March, 1888.

W. COMER PETHERAM.

H. T. PRINSEP.

A. WILSON.

L. R. TOTTENHAM.

JOHN F. NORRIS.

J. PIGOT.

J. O'KINEALY.

W. MACPHERSON.

E. J. TREVELYAN.

C. M. GHOSE.

H. BEVERLEY.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Calcutta, the 29th February, 1888.

No. 5.—Third grade Assistant Surgeon Behari Behari Ghosh, of the Imperial Establishment, is permitted to resign the service.

B. SIMPSON, M.D.,

Surgeon-General with the Govt. of India

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 29th February, 1888.

No. 663.—Mr. Cecil Stephen Gasper is appointed as an Assistant Surveyor, 3rd grade, on probation, with effect from the date on which he reports himself for duty.

H. R. THUILLIER, Colonel, R.E.,

Surveyor General of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th February, 1888.

No. 20.—Mr. F. Mercer, Assistant Superintendent, class VI, 2nd grade, is allowed furlough on medical certificate for nine months, under Section 50 of the Civil Leave Code, with effect from the forenoon of the 24th February, 1888.

A. J. LEPOC CAPPEL,

Director General of Telegraphs.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Mount Abu, the 23rd February, 1888.

No. 530 G.—Third Class Hospital Assistant A. D. Burnis Sewaie, of the Government Reserve List, was transferred to the Reserve List of Hospital Assistants for service in Native States, with effect from the 1st October, 1887.

No. 531 G.—First Class Hospital Assistant Abdool Kadir, of the Native States Reserve List, was granted two months' privilege leave from 5th November, 1887, to 4th January, 1888.

No. 532 G.—Second Class Hospital Assistant Jowala Pershad, of the Government Reserve List, availed himself of three weeks' privilege leave from 28th November to 15th December, 1887.

No. 533 G.—Second Class Hospital Assistant Jowala Pershad, of the Government Reserve List, received charge of the Mayo College Hospital on the afternoon of the 16th December, 1887, from Second Class Hospital Assistant Muhesh Pershad, whose services were placed at the disposal of the Jodhpore Durbar from the 17th December, 1887.

No. 538 G.—It is hereby notified that Surgeon D. French Mullen, M.D., returned from furlough and resumed charge of his duties as Residency Surgeon in Meywar from Surgeon W. W. Webb, M.B., on the forenoon of the 8th February, 1888.

By order,

E. A. FRASER, Major,

First Asst. Agent to the Govt.-Genl.

in Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA IN THE P. W. DEPT.

NOTIFICATIONS.

Camp Ajmere, the 25th February, 1888.

No. 504 S.—With reference to this Office Notification No. 2 S.C., dated 24th December, 1887, the Chief Commissioner of Ajmere-Merwara is pleased, under the provisions of Section 25 of the Ajmere Municipalities Regulation, 1886, to notify the appointment, under Section 162, Sub-Section (2), and Section 6, Clause (b), of the said Regulation, of the undermentioned gentlemen as members of the new Municipal Committee of Kekri:—

- | | |
|--|----------------------|
| 1. The Deputy Magistrate of Kekri | } <i>Ex-officio.</i> |
| 2. The Hospital Assistant in charge of the Kekri Dispensary. | |
| 3. Rao Kalyan Singh, Istamrardar of Junian. | |
| 4. Ram Gopal. | |
| 5. Ram Sukh. | |
| 6. Nawal Kishore. | |
| 7. Pratap Mal Borah. | |
| 8. Allaudin Kazi. | |
| 9. Maharam Patel. | |

In exercise of the powers vested in him by proviso (b) to Section 18 of the said Regulation, the Chief Commissioner is further pleased to appoint Rae Bishen Sarup, Deputy Magistrate of Kekri, to be the Chairman of the Municipal Committee newly formed for that place.

No. 505 S.—Under Section 16 of the Ajmere Municipalities Regulation, the Chief Commissioner of Ajmere-Merwara is pleased to declare that the new Municipal Committee of Kekri shall come into existence on the 1st of April, 1888.

By Order,

G. F. L. MARSHALL, Major, R.E.,

Offg. Secy. to the Chief Commr., Ajmere-Merwara,

in the P. W. Dept.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 29th February, 1888.

PARTICULARS.	4 PER CENT. LOANS							4½ PER CENT. LOANS				TRANSFER LOAN OF 1879, SEVEN SHILLINGS PER CENT. PORTION.	5 PER CENT. LOAN OF 1856-57.	GRAND TOTAL.	
	3½ PER CENT. TRANSFER LOAN OF 1853-54.	Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1855.	Reduced 4 per cent Loan of 1879.	Total.	Of 1870.	Of 1878.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.				
Balance of 15th February, 1888.	54,100	13,38,666	26,57,600	2,40,77,000	89,17,800	3,18,85,000	2,16,18,500	9,04,94,566	43,15,200	73,74,400	10,42,78,400	11,59,68,000	1,33,800	32,200	20,66,82,666
<i>Add—</i>	...	...	...	...	...	20,000	35,500	55,500	...	...	20,000	20,000	...	...	75,500
Amount enfaced at Madras between 16th and 29th February, 1888	...	...	...	...	560	80,000	...	80,500	...	2,000	29,000	31,000	...	...	1,11,500
Amount enfaced at Bombay between 16th and 29th February, 1888	...	...	...	63,000	42,300	1,42,500	...	2,47,800	...	...	1,00,800	1,00,800	...	...	3,48,600
Amount enfaced at Calcutta between 16th and 29th February, 1888	54,100	13,38,666	26,57,600	2,41,40,000	89,60,600	3,21,27,500	2,16,54,000	9,08,78,366	43,15,200	73,76,400	10,44,28,200	11,61,19,800	1,33,800	32,200	20,72,18,266
<i>Deduct—</i>	...	...	...	22,600	4,000	36,000	...	62,500	...	...	43,000	43,000	...	...	1,05,600
Amount written off in the London Registers	...	...	...	2,41,17,400	89,56,600	3,20,91,500	2,16,54,000	9,08,15,766	43,15,200	73,76,400	10,43,85,200	11,60,76,800	1,33,800	32,200	20,71,12,666

NOTE.—From 9th June, 1887, to 21st Dec., 1887, enfaced from India 5,607 lakhs, re-transferred from London 5,003 lakhs.

"	1st Jan., 1888,	to 15th Jan., 1888	"	28	"	"	6	"
"	16th	"	to 31st	"	68	"	3	"
"	1st Feb.	"	to 15th Feb.	"	17	"	3	"
"	16th	"	to 29th	"	5	"	1	"
					5,795 lakhs.			
					5,014			
					Balance against India			
					711 lakhs			

Statement of the Affairs of the Bank of Bengal for the Week ending 28th February, 1888.

LIABILITIES.				ASSETS.			
	R	a.	p.		R	a.	p.
Capital paid-up	2,00,00,000	0	0	Government Securities	56,95,618	15	0
Reserve Fund	50,52,743	15	0	Other authorised Investments	61,30,743	0	0
Public Deposits at Head Office	85,59,755	0	11	Loans on Government and other authorised Securities	90,30,770	12	4
Public Deposits at Branches	04,80,957	2	5	Accounts of Credit on Government and other authorised Securities	66,95,297	0	3
Other Deposits at Head Office and Branches	3,63,70,706	10	10	Bills discounted and purchased	2,50,46,510	11	7
Bank Post Bills, &c.	4,82,449	15	10	Balances with other Banks	8,36,545	12	6
Sundries	16,05,395	11	7	Bullion	6,093	3	6
				Dead Stock	11,13,970	7	1
				Stamps	13,871	5	0
				Sundries	11,76,608	5	0
					5,66,46,029	8	3
				Cash and Currency Notes at Head Office	1,01,81,190	1	5
				Cash and Currency Notes at Branches	1,47,24,788	14	11
					2,49,05,979	0	4
RUPES	8,15,52,008	8	7	RUPES	8,15,52,008	8	7

BANK OF BENGAL,
Calcutta, the 1st March, 1888.

R. L. BISS,
Chief Accountant.

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 44·08.

Statement of Silver Balance in the Calcutta Mint for the week ending 29th February, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 22nd February, 1888	4.40,006	
Value of Government silver in the Mint on the same date	15.23,166	19,63,172
ADD— Silver received by the Mint during the week on account of the Currency Department Ditto ditto Government	1,39,942 1,23,724	2,63,666
DEDUCT— New coin paid to Reserve Treasury during the week Petty items issued for miscellaneous purposes	7,08,000 1,44,762	22,26,838 8,52,762
Balance on the evening of the 29th February, 1888		13,74,076
The Balance comprises— Silver held on account of the Currency Department Ditto ditto Government There is in addition awaiting assay— Bullion belonging to Private Individuals Ditto ditto Government	4.21,632 *9,52,444 3,327 ...	13,74,076 3,327

* Includes Rs5,000 worth of small silver coin packed for shipment.

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 1st March, 1888.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
1888.		R	
W11	S 29—30774	50	Pesumal Banarasidas, Deolali.
	—70815	50	
W12	S 30—00550	100	Eugene Shea, Nagpur.
	S 12—16393	100	

H. S. GROVES,

Asst. Acctt. Genl., Paper Currency Dept.

BOMBAY,

The 21st February, 1888.

Calicut Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
		R	
J 15—27042	100		Canniah Chetty, Madras.

J. RICKETTS,

Deputy Collector,

In charge of Paper Currency.

CALICUT,

The 22nd February, 1888.

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Note.	Value.	Name of Claimant.
46	B 26—88183*	100	Abdool Rahman Khan, Meant Agent, King's 4th Rifles, Umballa.

* Belonging to Agency No. 3, Umballa.

J. A. ROBERTSON,
for Deputy Commissioner of Currency.

LAHORE,

The 24th February, 1888.

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Note.	Value.	Name of Claimant.
33	B 45—88192	1,000	M. M. Mahandy Sherajee, Masulipatam.

R. A. STERNDAL,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

FORT ST. GEORGE,

The 20th February, 1888.

NORTHERN INDIA SALT REVENUE DEPARTMENT.**NOTIFICATION.**

Agra, the 24th February, 1888.

No. 42.—Mr. W. N. Chill, Superintendent, Mobarikpur Circle, Sultanpur Salt Works, Upper Division, is appointed to officiate as Assistant Commissioner, Upper Division, Internal Branch, during the absence on special duty of Mr. A. F. Ashton, Assistant Commissioner.

A. D. CAREY,
Commr., N. I. Salt Revenue.

MILITARY WORKS DEPARTMENT.**NOTIFICATION.**

Simla, the 24th February, 1888.

No. 4.—Lieutenant F. H. Oldfield, R.E., Assistant Engineer, 1st grade, held charge of the current duties of the Office of the Executive Engineer, 1st Peshin Division, Military Works, in addition to his own duties, from the 18th August to the 8th September, 1887, inclusive.

G. E. SANFORD, Colonel,
Inspector General of Military Works.

POST OFFICE.**NOTIFICATIONS.**

Unclaimed Letters held in the Calcutta General Post Office on 29th February, 1888.

Anderson, E.	Harris, Dr.	Nicholas, J. M.
Austen, H. G.	Hughes, S.	Oppenheimer, J.
Bock & Co.	Jones, A. F.	Oscar, Moench & Co.
Birch, G.	Keith & Ross.	Paterson, Mrs.
Burroughs, Mrs. K.	Kugelmann, G. L.	Tingey, T.
Fraser, J. B. C.	Low, Mrs. M. H.	Wolff, Wilmans & Co.
Goodwin, R.		

Letters marked "Care of Post Office."

A. W.	Gaskell, Esq.	Nisbet, Peter.
Alberto, S.	Gaveia, Jose.	Norton, Mrs. C.
Bartholmew, R.	Geale, G. R.	O'Brien, Mrs. Rosie.
Bates, E.	Gibbons, Miss Mary.	"Okeyo."
Bailey, George.	Godfrey, Jack.	Parkin, Mrs. H.
Beal, W. H.	Greenfield, W.	Peddie, John.
Beauvisage, M.	Greenless, A.	Penn, Mrs. G.
Bleck, Mrs.	Greenway, Miss A.	Percival, Percy.
Blomfield, F. C.	Grenon, Miss A.	Philippe, H. S.
Bohminger, Herr.	Gray, Edward, Sir.	Pierotti, Nicolas.
Bolton, H. W.	"Gusture."	Pyle, Mrs.
Braham, Mrs.	H. M.	Remington, Capt. F.
Bridson, E. G.	Hall, D.	A.
Briacoe, Mrs.	Hamilton, G. H.	Rhoades, A. H.
Bromley, J. G.	Harmston, W. B.	Richardson, M.
Brown, John D.	Hanbury, Mrs.	Robertson, W.
Bruse, Sanbe.	Hodgetts, W. G.	Rode, Mrs.
Brutley, C. W.	House, F. W.	Rosario, G. B.
Bulloch, J.	Howgill, J. E.	Scales, W. H.
Burton, A. H.	Hughes, P.	Schmidt, A. W.
Butler, Mrs. T. P.	Hutchison, Colonel.	Sanderson, T. W.
Caldicot, Dr. T.	Jackson, A. W.	Sheppard, H. R.
Carpenter, Mrs. W. G.	Jones, E. E.	Silvo, F.
Cavanagh, J.	Judge, Capt. F. C.	Simpson, James.
Charlsworth, B. A.	Keisler, Dr. F. L.	Skinner, T. C. M.
Clarke, R.	L. M. G.	Smit, Robert.
Clifton, Talbot.	Lamorchand, J. R.	Smith, H. E.
Craddock, J.	Lester, J. H.	Southerton, F. W.
Crofton, H. H. J.	Lowless, H.	Stevenson, Capt. G. J.
Cuttress, C. A.	Lucien, Mon. L.	Storkey, H.
Daly, M.	Marshall, Mrs. E. A.	Stroud, Miss A. L.
Davis, Miss Jessy.	Martin, R.	Sutton, H. T.
Demomet, F.	Massef, E. S.	Tanner, Miss.
Dremer, Moses.	McMurtrie, A.	"Temple."
Earl, T. S.	Michell, Major St.	Thomas, W. L.
Falch, A. A.	John.	Thomson, E.
"Felix."	Mitchell, Thos.	Timms, Miss L.
Foster, G. R. C.	Monro, H. T.	Tiny, Miss
Fraser, Mrs. L.	Moubray, John A.	Walker, T. B.
Freedman, J. J.	Murdock, Mrs.	Wheatly, Col. M. J.
G. G.	Naylor, C. G. R.	White, Miss Nellie.
G. M. G.	Newman, Mrs.	Wood, H. del. P.
Gardiner, Geo.	Nicholson, Miss.	Wood, E. M.
Gascond, S.		

Registered Letters.

Angus, E.	Hartz, S.	Rosentahl Dora.
Browne, H.	Nelson, Harry.	Simpson, H. B.
Forrester, W.	Nucci, Oreste.	

Unclaimed Letters held in the Barrackpore Post Office on the 27th February, 1888.

Arrakiel, M.	Dhumen, E. C.	Rose, R.
Beattie, M. H.	Donel, Mrs. J. O.	Stevenson, A. J.
Bass, Mrs.	Eyre, Mrs.	Taylor, A. A.
Begbie, A. G.	Glynn, Serjt. J. J.	Taylor, A. E.
Chullre, L.	June, Mrs.	Williams, Mrs.
Cooper, Mrs.		

E. HUTTON,
Presidency Postmaster, Calcutta.

The 3rd March, 1888.
SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888. 6th Mar.	Per P. & O. Str. from Bombay.
Ditto (Hook Post and Pattern Packets).	5th "	Ditto.
Mauritius, Malé (Seychelles), Mayotte, Nossi Be and Réunion	6th "	Ditto.
Zanzibar, Mozambique and East Coast of Africa generally, Delagoa Bay, Natal and Cape Colonies by B. I. Steamers from Aden to Zanzibar and thence by the Castle Mail Packets.	20th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China and Japan.	13th "	Ditto.
Australia, New Zealand and Tasmania.	13th "	Ditto.
Madras and Colombo	6th "	Per P. and O. Steamer Nepaul.
Madras, Pondicherry, Ceylon, Batavia, Singapore and China.	8th "	Per French Steamer Tanais.
Straits and Hong-Kong	7th "	Per Steamer Japan.
Rangoon and Moulmein	7th "	Per Steamer Ekitopia.
Akyab, Kyaukpyu, Sandoway and Rangoon.	7th "	Per Steamer Euphrates.
Port Blair and Camorta	7th "	Per Steamer Maharani.
Rangoon and Moulmein	9th "	Per Steamer Colaba.

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters, fully prepaid and bear-

ing an extra postage stamp of half anna, and foreign letters, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters will be received up to 9 P.M.

E. HUTTON.

Presidency Postmaster, Calcutta

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the under-noted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سمکونا فیری فیوج

یہ دوا کوئینائٹن کا خوب قائم مقام ہے اور کلکتہ کے ہوائیک گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے ہوائیک ملازم سرکاری واسطے سرکاری کام اور گھروں کے آدر سوائے اوقے جو کوئی ایک مشق بیس پونڈ خرید لینے سے بقیہ نقد حسب نرخ ذیل خرید کوسکتے ہیں یعنی نرخ چار اونس کے تین کا چار روپیہ آٹھ آنہ؛ ایک پونڈ کے تین کا سولہ روپیہ آٹھ آنہ

اور عوام الناس ہوائیک گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے بقیہ نقد حسب نرخ ذیل خرید کوسکتے ہیں یعنی نرخ چار اونس تین کا پانچ روپیہ آٹھ آنہ؛ آٹھ اونس کے تین کا دس روپیہ آٹھ آنہ؛ ایک پونڈ کے تین کا بیس روپیہ

یہ دوا کلکتہ کے بڑے بڑے دوائی اور دیسی دوا خانوں میں بکتی ہے ماسوائے قیمت مذکورہ بالا کے معمول ذاک چار اور آٹھ اونس کے تین کا آٹھ آنہ؛ اور ایک پونڈ کے تین کا پانچ روپیہ

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below:—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. *R8.*
Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. *R3.*
Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. *R3.*
Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 6 charts. *R8.*

Report on the Meteorology of India in 1883, 4to, 150 pages text, 305 pages tables, 9 charts. *R8.*
Report on the Meteorology of India in 1884, 4to, 153 pages text, 305 pages tables, 4 charts. *R8.*
Report on the Meteorology of India in 1885, 4to, 202 pages text, 315 pages tables, 4 charts. *R8.*
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Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates. *R1-8.*
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Indian Meteorological Memoirs, Vol. II, Part I, 4to, 78 pages, 9 plates. *R1-8.*
Indian Meteorological Memoirs, Vol. II, Part II, 4to, 69 pages, 9 plates. *R1-8.*
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Indian Meteorological Memoirs, Vol. IV, Part I, 4to, 57 pages, 4 plates. *R1-8.*
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Rainfall Chart of India showing the average annual distribution of rainfall (in colours). *8s.*
Rainfall Map of India (in two sheets, scale 64 miles to one inch), showing the annual distribution of rainfall (in colours). *R3.*
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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The following Promissory Notes of 4 per cent. loan of 1842-43 and 1865, originally standing in the name of the undersigned, and of 4½ per cent. loan of 1870, originally standing in the name of Bank of Bengal and purchased from the above Bank, have never been endorsed by me to any body, have been lost on the 17th August, 1887. Payment of the notes or of the interest accrued

thereon has been stopped and application is about to be made for the issue of duplicates :—

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No. 111539† of the 4 per cent. loan of 1842-43, for ₹1,000.

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* In the name of the Bank of Bengal.

† In the name of Luchman Chowdry.

LUCHMAN CHOWDRY,
Naiki Mundi, Agra.



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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 2nd March, 1888, and is hereby promulgated for general information:—

ACT NO. IV OF 1888.

An Act to regulate Her Majesty's Indian Reserve Forces.

WHEREAS it is expedient to provide for the government, discipline and regulation of Her Majesty's Indian Reserve Forces; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Reserve Forces Act, 1888;
Title and commence- ment.

(2) It shall come into force on such day as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf.

2. The Indian Reserve Forces shall consist of the Active Reserve and the Garrison Reserve.
Division of Reserve Forces into Active and Garrison Reserves.

3. (1) A person belonging to the Active Reserve shall be liable to serve beyond the limits of British India as well as within those limits.
Locality of service of Reserves.

(2) A person belonging to the Garrison Reserve shall not be liable without his consent to serve beyond the limits of British India.

4. The Governor General in Council may make rules and orders for the government, discipline and regulation of the Indian Reserve Forces.
Power to make rules for regulation of Reserve Forces.

5. Subject to the provision of section 3 with respect to persons belonging to the Garrison Reserve, and to such rules and orders as may be made under section 4, a person belonging to the Indian Reserve Forces shall, as an officer or soldier, as the case may be, be subject to military law in the same manner and to the same extent as a person belonging to Her Majesty's Indian Forces.
Liability of Reserve Forces to military law.

6. (1) If a person belonging to the Indian Reserve Forces—
Punishment of certain offences by persons belonging to Reserve Forces.

(a) when required by or in pursuance of any rule or order under this Act to attend at any place fails without reasonable excuse to attend in accordance with such requirement, or

(b) fails without reasonable excuse to comply with any such rule or order, or

(c) fraudulently obtains any pay or other sum contrary to any such rule or order,

he shall be liable—

(i) on conviction by a Court-martial, to such punishment other than death, transportation or imprisonment for a term exceeding one year as such Court is by the Indian Articles of War empowered to award, or

(ii) on conviction by a Magistrate of the first class, to imprisonment for a term which may extend, in the case of a first offence under this section, to six months, and, in the case of any subsequent offence thereunder, to one year.

Act V of 1869.

(2) Where a person belonging to the Indian Reserve Forces is required by or in pursuance of any rule or order under this Act to attend at any place, a certificate purporting to be signed by an officer appointed by such a rule or order in this behalf, and stating that the person so required to attend failed to do so in accordance with such requirement, shall, without proof of the signature or appointment of such officer, be evidence of the matters stated therein.

(3) Any person charged with an offence under this section may be taken into and kept in either military or civil custody, or partly into

and in one description of custody and partly into and in the other, or be transferred from one description of custody to the other.

7. Nothing in this Act or in any rule or order thereunder shall make any person already in the Reserves. person transferred to the Indian Reserve Forces before the commencement of this Act subject, without his consent, to any of the provisions of this Act.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 24th February, 1888.

PRESENT :

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Rana Sir Shankar Bakhsh Singh Bahádur, K.C.I.E.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble W. S. Whiteside.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of
Vizianagram.

DEBTORS BILL.

The Hon'ble Mr. SCOBLE presented the Report of the Select Committee on the Bill to amend the law relating to Imprisonment for Debt. He said :—

“As the Bill has been reported in a form substantially differing from that in which it was introduced, I feel it my duty to explain, as briefly as may be, the alterations which have been made and the reasons which prompted them.

"The origin of this measure is thus described in the Statement of Objects and Reasons published by my hon'ble friend Mr. Ilbert on the 9th June, 1886:—

'On the 17th November, 1881, a circular was addressed by the Government of India to all Local Governments and Administrations, stating that the Government of India had under consideration the question of amending the provisions of the Code of Civil Procedure bearing upon the question of the arrest of *pardánashin* women in execution of the decrees of Civil Courts, but that before coming to any final conclusion on the subject the Governor General in Council thought it desirable to deal with the larger question of abolishing imprisonment for debt, and for this purpose to enquire whether sufficient reasons exist for the continued maintenance in India of the present system. Local Governments and Administrations were accordingly requested to favour the Government of India with a full expression of their opinion on the matter.

'The replies to the circular disclosed much difference of opinion as regards the advisability of maintaining in India the present system of imprisonment for debt.

'In favour of the maintenance under existing circumstances of the present system of imprisonment for debt were the Madras Government, the Madras High Court, the Bombay Government, the Bombay High Court, the Calcutta High Court, the Calcutta Chamber of Commerce and the Trades Association, Calcutta (unless a change were accompanied by the enactment of a stringent bankruptcy law), the British Indian Association, Calcutta, the Board of Revenue, North-Western Provinces, the Punjab Chief Court, the Chief Commissioner of the Central Provinces, the Chief Commissioner of Assam (provided the law were so altered as to permit the issue of process against the person only after all means of realising the decree by process against property have been exhausted) and the Chief Commissioner and the Judicial Commissioner of Coorg.'

"On the other side were arrayed the Advocate General of Bengal, the Bengal Government, the Government and High Court of the North-Western Provinces, the Punjab Government, the Chief Commissioner of British Burma, the Judicial Commissioner of the same Province, the Recorder of Rangoon and the Resident at Hyderabad. Thus the preponderance of opinion was on the whole in favour of the maintenance of imprisonment for debt under the present condition of India, but a considerable and influential minority were in favour of its abolition.

"In the result, my learned friend, adopting the opinion that imprisonment for debt ought to be abolished, proposed that, 'having regard to the authority and experience of some of those who are opposed to a change in the law, and bearing in mind the immense diversity of circumstances and conditions which prevails throughout this vast peninsula,' the most prudent course would be to confine its application in the first instance to one province, the North-Western Provinces and Oudh, where the balance of authority, administrative and judicial, was in its favour, leaving it to the Local Governments, with the previous sanction of the Governor General in Council, to apply it to other provinces as they might see fit.

"The Select Committee have not been able to accept this view. They are of opinion that there should be uniformity of practice in regard to execution of decrees wherever the Code of Civil Procedure applies, and that it is the part of the Legislature, and not of Local Governments, to determine whether any, and what, changes should be made in that procedure. Bearing in mind Lord Macaulay's celebrated aphorism—'Uniformity when you can have it; diversity when you must have it; but in all cases certainty,' they have carefully examined the voluminous papers submitted to them with a view to ascertain whether any alteration of the law was called for, and whether men's minds were generally agreed as to the particular alteration necessary.

"Let me here quote Mr. Ilbert's summary of the present state of the law:—

'The present state of the law is this. Under the Civil Procedure Code a decree or order for the payment of money may be enforced by the imprisonment of the judgment-debtor. The Court has a discretionary power to refuse execution at the same time against both person and property, but has no discretionary power to refuse execution either against person or against property at the option of the creditor. When an application for execution of a decree is presented, it must, if it is not barred by efflux of time and is otherwise in order, be admitted, and then the Court must order execution of the decree *according to the nature of the application*. The Court cannot refuse to issue its warrant for the execution of the decree unless it sees cause to the contrary, and "cause to the contrary," as interpreted by the Courts, means some cause which deprives the decree-holder of the right to execute, or to execute against the party against whom execution is sought, or to execute in the mode prayed for.

'Thus, therefore, it may be clear that the debtor has property available for attachment, and that a warrant of arrest has been applied for from vindictive or other improper motives, and yet, if the creditor asks for a warrant of arrest, a warrant must issue. The debtor may be a woman, she may even belong to the class of women who by the law of this country are exempted from public appearance in Court, and yet, if the creditor says that he wishes to send her to prison, to prison she must go.'

"It appeared to the Committee that a state of the law under which the discretion as to whether a debtor shall be arrested and imprisoned or not rests not with the Court but with the creditor was wrong and ought not to be maintained. It has been well said that—'to arrest without enquiry is to punish the larger number of debtors because the smaller require to be coerced ;' and it is easy to see how such a power is likely to be misused. The Committee accordingly examined the opinions before them with a view to ascertain whether such a modification of the law as would vest the discretion in the Court was generally desired.

"It would be wearisome to go through all the opinions received, but I will venture to quote a few of them. The Bengal Government wrote :—

'Honest debtors would have a sufficient protection if the Code of Civil Procedure were amended so as to give the Court the discretion of refusing applications to execute process against the person.'

"The Bengal Chamber of Commerce 'would like to see imprisonment, in default of satisfying a decree of the Civil Courts for money, fenced round so as to exclude its being used for malicious motives out of spite, or to satisfy feelings of hatred or revenge.' How this might best be done they say is a problem for those to solve who have proposed the new change in the law. But they suggest that the Judge, after hearing the statements on both sides, might decide whether it is or is not a case where imprisonment for debt might properly be resorted to.

"In the opinion of the Bombay Government,—

'The Courts should have the power to distinguish between the two classes of debtors, and to send to jail those who will not pay, or who, not having the means of paying immediately, refuse to enter into such terms as the Court considers fair and reasonable.

'His Excellency in Council would prefer a provision that upon an application for the arrest of any debtor the Court should cause the defendant to be brought before it, and should satisfy itself that he has not the means of discharging the debt either immediately, or in such manner and within such time as the Court may consider reasonable. If the defendant fails to satisfy the Court, the warrant for arrest should issue.

'The Court would generally be able to satisfy itself by examining the parties and any witnesses whom they might produce, both as to the present means of the defendant and his prospect of future earnings; and, in the event of immediate payment being impossible, it might in most cases substitute for the extortionate bond required by the creditor an order for payment by instalments (including reasonable interest) under section 210 of the Civil Procedure Code. The whole amount of the debt should be made payable immediately, on default of payment of any instalment, and in that event a warrant of arrest should be granted without further inquiry.'

"Mr. Justice West writes :—

'Looking to all the circumstances, a discretionary power should, I think, be given to the Civil Courts as to the issue of a warrant of arrest before the failure of other means of enforcing a decree, and there the legislature should, for the present, be content to stop.'

"The Advocate General of Bombay says :—

'No doubt there are cases in which the power of imprisonment for debt is abused by the creditor, as may be said of all legal process; but I think that these cases would be fully provided for by an amendment of the Civil Procedure Code giving the Court power to refuse an order for arrest of a judgment-debtor or to make an order for his release after arrest in such cases as are provided by section 30 of the Presidency Small Cause Courts Act, 1882; and I think that such an amendment ought to be made.'

"Mr. Justice Brandt, of the Madras High Court, says, and Mr. Justice Parker concurs with him :—

'I should be in favour of an amendment of the provisions of the Code of Civil Procedure in this respect to the extent of vesting the Court executing the decree with full discretion as to whether it would allow process to issue for the arrest of the person of the judgment-debtor, before and until process against property has been issued and proved infructuous.'

" Acting upon the opinions thus expressed, the Select Committee have, in sections 2 and 4 of the Bill, provided that, when an application is made for the execution of a decree for money by arrest and imprisonment, the Court may issue, instead of a warrant, a notice calling on the debtor to show cause why he should not be committed to jail. If the debtor appears upon this notice and satisfies the Court that he is unable, from poverty or other sufficient cause, to satisfy the decree, the Court may release him; if he fails to appear or to satisfy the Court of his inability to pay, the Court may arrest and imprison him. As a guide to the discretion of the Court we have adopted the main provisions of the original Bill as to the circumstances a consideration of which may influence the Court in determining whether or not to exercise the power of imprisonment against a debtor. This is a point on which great differences of opinion may and do prevail, but, having regard to the fact that a man may be guilty of many of the malpractices mentioned without bringing himself within the clutches of the criminal law, the Committee has decided to maintain these provisions.

" It may be thought that this is but a slight alteration of the existing law, that under section 336 of the Code as it stands a debtor has only to inform the Court that he intends to apply to be declared an insolvent, and that upon declaring his intention so to apply within a month, and giving security that he will appear when called upon, the Court shall release him. But the alteration is important. Under the existing law the debtor comes before the Court in custody; under the proposed Act he may come as a free man. It is obvious that he will be in a far better position to prepare a statement of his affairs and to ask his friends to become security for him if he is at liberty than if he is exposed to the indignity and inconvenience of arrest and consequent imprisonment. This consideration applies of course to the honest debtor, whom alone we are concerned to protect: and it is surely fair that his poverty should not be made the occasion of aggravating his misfortune. On the other hand, it is only fair to give the creditor every reasonable facility for obtaining the property of his debtor; and experience seems to establish that in India at all events the remedy is not complete without the power of imprisonment in proper cases.

" One class of judgment-debtors, however, the Committee propose absolutely to exempt from liability to arrest and imprisonment for debt, and that is—women. This is in accordance with the views of the British Indian Association as to *pardánashin* ladies expressed in a letter to the Government of Bengal under date the 28th of June, 1882. 'The law,' they say, 'ought to be adapted to the peculiar circumstances of the country. The Committee submit that the Indian feeling regarding the sanctity of the *zanána* is not a mere sentiment: it is bound up with the deeply cherished religious feelings and social usages of the people.' The proposal in the Bill is to render a woman's property alone answerable for debts incurred by her: we thus assimilate the position of all women to that enjoyed by some married women under Act III of 1874. That there is abundant ground for making this exemption general is clear from the papers which have been before the Committee. Although it may not be true, as stated by one officer, that 'it is almost invariably the female who is selected for imprisonment,' there is no doubt that a system under which, from want of better accommodation, respectable though poor women may be lodged in a criminal jail with thieves and prostitutes for their companions, is self-condemned. The only difficulty in the way of total exemption of women arises from the fact that a woman may, of her own motion or at the instigation of designing persons, institute a false and vexatious suit against an innocent defendant and go harmless if the suit is dismissed and costs are decreed against her. To guard against this we have provided in section 5 that, when a woman is sole plaintiff, the Court may, on proper grounds shown, require her to give security for costs.

" Section 9 of the Bill provides for the cancellation by the Court of an order for arrest or imprisonment in case of the serious illness or confirmed bad health of the debtor, and by the Local Government if he is suffering from any infectious or contagious disease: but a debtor released under these circumstances is liable to be re-arrested.

"The Select Committee has not adopted that portion of the original Bill which cast the burden of maintaining a debtor while in jail upon the State. Imprisonment being used as a means of compelling payment, it seems just that the creditor, who asks the State to assist him in obtaining payment by this means, should pay the expenses of the process. By retaining this obligation of the creditor to support his debtor while in jail, a debtor is not likely to be kept in jail longer than is necessary to convince the creditor that the debtor has no means of satisfying the debt.

"As originally drafted the Bill related to decrees or orders of Revenue Courts. The general consensus of opinion on the part of the officers and Administrations consulted was that the collection of revenue should not be made subject to the provisions of the Bill, and its operation as regards rent and revenue will extend only to decrees passed in rent-suits by Civil Courts or Courts regulated by the Code of Civil Procedure and to the collection of revenue under the rules of the Code, as in Bengal and Burma. With a view to assimilate the maximum time of imprisonment for rent-defaulters to that fixed for other civil debtors throughout India, we have recommended certain subsidiary amendments in Madras Act VIII of 1865 and the North-Western Provinces Rent Act, 1881.

"It only remains for me to thank the Council for the patience with which they have listened to these observations. But the Bill is one of great importance; and having regard to the alterations which have been introduced, I ask the Council to direct its re-publication. The effect of the Bill will now be to prevent the imprisonment of debtors who are paupers but not fraudulent; and to leave creditors the power of imprisoning debtors when a Court has been satisfied that such process may justly be resorted to."

The Hon'ble SIR CHARLES ELLIOTT said—

"I was not a member of the Select Committee appointed to examine this Bill, but, as the subject is one in which I have always taken the greatest interest, I think it right to venture to offer a few remarks on the subject for the consideration of the Council. When the proposal to abolish imprisonment for debt altogether was circulated for the opinion of Local Governments, I was not able, as the Hon'ble the Law Member has just stated, to support the proposal in its entirety, feeling that in the present condition of things the temptation which it would place in the way of debtors to fraudulently remove the whole of their property, or to transfer it to others, or to cause it to disappear, would be very great. But I pointed out the extremely unsatisfactory position in which the Civil Courts are placed from the fact that no discretion is allowed to the Courts in the case of judgment-creditors applying for the execution of decrees either against the property or the person of a debtor, and I urged that the law should be modified to the extent of allowing that discretion. I venture to think that the line which has been taken by the present Bill has very happily hit the proper medium between the more advanced proposal which was originally circulated and the provisions in the existing law which have been worked in a very objectionable way. But, though on the main point the Bill has been a very great improvement, I think there are certain other objectionable points in the Code of Civil Procedure which, if it had been in my power, I should wish to have seen changed along with this Bill, but which I have not had an opportunity of bringing before the Select Committee from the fact of my not being here at the time when this Bill was being considered. I think on that account I may venture to lay before the Council now the points which should, in my humble opinion, be taken into consideration whenever an opportunity occurs of amending the Code of Civil Procedure.

"The first point is with regard to section 342 of the Code of Civil Procedure. Under that section, if the decree is for a sum less than Rs. 50, a person can be imprisoned for six weeks; and, if it is for Rs. 50 or over, he can be imprisoned for six months. But I do not find it distinctly laid down what the exact sum is which is referred to as making up the Rs. 50; whether it is the decree for the original debt, or whether it is the decree plus the interest on the debt up to date and the costs which have been incurred since. Under section 235 the creditor when applying for execution has to state the amount of

debt due on the decree, and the interest, and the costs; and it is not clear whether section 342 intends that the whole of these three items should be considered to make up the Rs. 50 or not. The North-Western Provinces Rent Act, as mentioned in the concluding section of this Bill, expressly excludes costs and makes the term of imprisonment depend on whether the amount decreed, exclusive of costs, does or does not exceed Rs. 50. But I am given to understand that in most cases the Courts interpret this phrase to mean the original debt or the part of it remaining unpaid plus the interest and costs. Now, clearly the case may often happen—and I have practically found that it does happen—in which a decree may have been obtained for Rs. 45 and the addition of interest and costs in the case brings it to something over Rs. 50. So that the question whether the imprisonment should be for six weeks or six months depends entirely upon whether in such cases the costs are included in the decree or not. I venture to think it would be well if the Code were so amended as to lay down a uniform procedure on this point.

“The second point I wish to bring forward is with regard to the interpretation of the wording of the same section. The section runs as follows:—

‘No person shall be imprisoned in execution of a decree for a longer period than six months, or for a longer period than six weeks if the decree be for the payment of a sum not exceeding fifty rupees.’

“But some doubt exists as to whether the term should be the whole of six weeks or of six months, as the case may be, or whether in either case it may be a somewhat shorter period—whether the section is meant to be rigid or elastic. I believe the majority of the Courts interpret this section in the sense that it must be rigid, that is to say, when the law says that no person shall be imprisoned for a longer period than six months when the decree is for a sum exceeding Rs. 50, they hold that it means that every such person shall be imprisoned for a period of six months. That seems to me to be a perversion of the meaning of the words. During the course of my inspection of the Civil Courts in Assam I have found that in some cases Munsifs have taken one view, and in other cases they have taken the other. And it seems to me to be exceedingly desirable that the Courts should have power to say, ‘Here is a debt of a little over Rs. 50 (say, Rs. 100); I will give the debtor two or three months’ imprisonment for it, and not the full term of six months which the law provides.’ If there is any opportunity, I think it will be well for the Code to be amended either to carry out the meaning I attribute to the section, or at any rate to make its meaning perfectly clear.

“The third point is with regard to the subsistence-allowance. The hon’ble mover has just informed us that a proposal has been made to the Committee that the cost of the maintenance of civil prisoners should be borne by the State. I am extremely glad to hear that the proposal has been rejected; for it seems to me to be a perfectly axiomatic principle that, if our jails and our jail-establishments are to be used as bailiffs by moneylenders for the purpose of collecting debts due to them, they should be compelled to pay the costs of such procedure. But the law does not say clearly that they should pay the whole costs of this procedure. There is no interpretation in the Act of the term ‘subsistence’, but I believe that, as a matter of fact, it is generally taken to mean simply food. An inspection of the schedules prescribed by the different Local Governments, in which they provide a scale of payment for debtors of different classes, will show that in almost every case for the poorest classes of debtors two annas a day is prescribed, which may be roughly taken as the minimum amount upon which a man can be fed. The Prisons Act (Act XXVI of 1870), which is in force in Assam, provides by section 36 that the clothing and bedding which are required for a civil prisoner may be charged against the creditor. No one who has inspected a jail in bitter cold weather, as I have in Assam, and has seen the state in which the extremely poor classes of debtors are left, can fail to doubt that this is a reasonable and merciful provision. But I go further and say that the creditor should be made to pay not only the cost of food, clothing and bedding, but also a share of the expense which the State has to bear in the watch and ward of the prisoners and also of the building and maintenance of the places in which they are kept. I think it would be well on a

future occasion if the law were so amended as to show that all this expenditure ought to be laid upon creditors and not upon the State.

"My fourth point arises when, having taken the prisoner through his term of imprisonment, we come to the conditions upon which he is to be released. The Code of Civil Procedure provides no form of warrant under which he is to be imprisoned. In the case of a criminal prisoner a specific form of warrant is laid down by law. And beyond that the Prisons Act provides that in the case of criminal prisoners jailors should keep a register of warrants, and a book shewing the names of prisoners and the date upon which each prisoner is to be released. In Bengal the Local Government provides for the same thing by its own circulars. So that in the case of criminal prisoners there is no possibility, except by direct fraud, by which a man can be kept in prison one single day beyond the term of his imprisonment. And it is our custom on inspecting jails to look specially at this register of the dates of release. It provides a page for each day of the year for many years ahead, and we there see the names of the prisoners who are to be released on each day, far ahead of the date of inspection; then we turn up the warrants and verify the register by the warrants. And in this way every inspecting officer who visits a jail sees that there is no possibility of the liberty of a prisoner being infringed for a day longer than his warrant provides. But it is strange that the law has taken no such tender care of civil prisoners. There is no provision which secures that a man shall be released at the time he ought to be let out. The form of warrant under which he is committed to prison is not fixed by the law but is laid down by the High Courts. The North-Western Provinces High Court has provided a form of warrant in these terms:—

'You are hereby required to receive the said prisoner and to keep him in custody for the term of _____, subject to the provisions of section 341 of the Code of Civil Procedure.'

"But the form of warrant issued by the Bengal High Court (unless it has been recently altered) does not contain any provision of this kind. It runs—

'You are required to receive _____ and to keep him in prison until the said decree shall be fully satisfied, or until the prisoner shall be otherwise entitled to be released according to the terms of section 341 of the Civil Procedure Code.'

"That is to say, it leaves the date of the release of the prisoner to be decided by the jailor, according to his knowledge of law and his interpretation of the Act; and that, I submit, is a power which should not be left to a man who is in the somewhat inferior position in which the jailors of minor jails usually are. I think it is necessary when the law is revised that the form of warrant should be prescribed in the Code, and that a similar provision should be made for civil as for criminal prisoners with regard to keeping up a release-book and a registry of warrants.

"Then, the last point I wish to bring forward is with regard to cases of insolvency. It is quite true that, under the wise amendments of the Bill now before the Council, these provisions will become of very much less importance than they have hitherto been. Hitherto they have been the sole protection of the pauper debtor against the malice or the rage of his creditor; whereas now the discretion of the Court is interposed and the creditor will not be allowed by the Court to use the Government jails as a means of wreaking his anger upon the debtor who is honest but who is entirely unable to pay. Still the provision for insolvency, as far as it remains, should, I think, be modified in one respect, namely, that at present a prisoner who applies for insolvency has to furnish sufficient security that he will appear when called upon. Now, the pauper debtor can never furnish security. Over and over again, when I have visited jails, I have found extremely poor prisoners lying in them for extremely small sums (say, for Rs. 10 or Rs. 20). I have asked them why they did not apply to the Court for an order of insolvency, and the answer was generally that they knew nothing whatever about it, that provisions of the law had never been brought to their notice: and afterwards, when measures have been taken to remedy this, the answer has been that the law requires them to find security for their appearance, and that they were quite unable to provide

any security ; therefore that very small provision has completely frustrated the intention of the law with regard to the very class of debtors for whom it was intended. I think their cases should be taken into consideration and some remedy devised to prevent the procedure from being so ineffectual.

“ These are the points which my personal experience of the administration of a province has brought to my notice. It is unfortunate that I was unable to bring them before the Select Committee, owing to the fact of my not having been in India, but last week I took the first opportunity I had to speak to the hon'ble member in charge of the Bill, and he informed me that, if I brought forward these points as amendments, they would necessitate so considerable a change in the Bill that it would be necessary to refer it back to the Local Governments, and therefore a whole session would expire before the Bill could be passed. Admitting, as I do, that the Bill is an extremely valuable one, I completely accepted the force of his objection, and the only thing I can do now is to give what publicity I can to the points which I desire to see amended in the Code of Civil Procedure, because, as I understand, in a very short time the amendment of the Code will be taken in hand, and I trust that, having brought forward the points in this way, they will be considered by the Select Committee and the Council.”

The Hon'ble LIEUTENANT-GENERAL CHESNEY gave notice that at the next Meeting he would move that the Army Reserve Bill be taken into consideration.

The Council adjourned to Friday, the 2nd March, 1888.

S. HARVEY JAMES,

Secy. to the Govt. of India,

Legislative Department.

FORT WILLIAM ; }
The 29th February, 1888. }



SUPPLEMENT TO
The Gazette of India.

No. 9.} CALCUTTA. SATURDAY. MARCH 3. 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of the Week ending Feb. 22nd, 1888.

The meteorological history of the past week is, in fact, the history of the remarkably low pressures which prevailed over by far the greater part of the country during the first four or five days, and which were partly, if not wholly (leaving out of consideration the disturbances from *without*) due to the excessive heat, as well as to the increased charge of vapour.

On the 16th the barometer was giving way over North-Western India, the Eastern Peninsula and at the majority of the peninsular stations, and the depression which had appeared over Upper Sind on the last day of the previous week, had apparently travelled in a south-easterly direction and now lay over the area represented by the stations, Indore, Amraoti, Seoni and Saugor. At the same time, the large area of relatively low readings existing previously over Northern India, the Central Provinces, Orissa and the Deccan, had become diffused and the only parts where prevailed relatively high pressure were Guzerat, Khandeish, Rajputana, Central India, and parts of the Carnatic. The atmosphere was seemingly in a disturbed state along the foot of the North-West Himalaya; and a large depression was overlying the Deccan, the Circars and Orissa. Except in the neighbourhood of the depressions, the winds were fairly normal in all parts of the country, and slight rain was falling in Orissa and locally at Saugor Island and Silchar. On the following day the chart showed that the depressions had coalesced and were now existing as one diffused depression over Central India, the eastern districts of the Central Provinces, the trans-Gangetic portions of the North-Western Provinces, Behar and East and North Bengal. At the same time a slight but fresh depression had appeared near Kurnool, and the distribution of pressure remained still abnormal. The skies were overcast in the Upper Assam Valley and Sikkim; and nearly one inch rain fell at Gopalpore and showers at False Point and Akyab. On the 18th the barometer was rising

all over the country, except in Beluchistan and Sind, where there had occurred a fresh but significant fall. The depressions noticed over Northern India the day before was filling up, while the one near Kurnool had enlarged and was occupying a well-defined area represented by the stations, Kurnool, Secunderabad, Bellary and Belgaum. The general distribution was assuming a normal form and the readings were again becoming high in North-Western India. The wind had veered round to S.S.W. at Quetta and save in Orissa, at the head of the Bay and in parts of the Carnatic, where it blew from a south-westerly quarter, over the rest of the country the general circulation was either normal or variable. The skies had, in consequence of the fresh depression over Sind, become overcast in North-Western India and Beluchistan, and rain in small amounts fell at Quetta and at Sibsagar. During the next twenty-four hours the depression over Sind had apparently travelled to the neighbourhood of Indore and the pressure increased in its rear; while the one over the Deccan moved slowly in a north-westerly direction and invaded the Bombay Deccan. A north-easterly current swept over the Panjab and a rather strong south-easterly wind blew over the Panjab Himalaya, carrying large quantities of moisture to those regions. The skies became overcast on the hill stations in the Panjab, and rain in small amounts fell over a large part of the Panjab, and rain and snow on almost all the hills. By the 10 A. M. of the 20th, the depressions had coalesced and begun to exist as one large depression over Rajputana, Central India, the Berars, the Eastern Panjab, as well as over the Bombay Deccan, with its centre somewhere near Indore. The relative distribution of pressure was still irregular. The wind circulation over a large part of the country was under the influence of the low-pressure area, while on the Bombay coast and in the Kumaon hills the wind force was high. Rain in small amounts had fallen at the most northerly districts of the North-Western Provinces and snow and rain on all the hills. On the 21st the chart showed that the barometer was rising all over the country, and that the depression shown near Indore on the preceding day had since travelled in a north-easterly direction and almost filled up, the relics of it, however, still occupied the area represented by the stations, Calcutta, Hazaribagh, Jubbulpore and Saugor. The distribution of pressure had become more normal than hitherto and south to south-west winds prevailed over the Central Provinces, Central Bengal and along the Orissa and Bengal coasts; and a south-easterly current blew over the Deccan and along the Coromandel Coast as far north as Gopalpore. The skies were still overcast over a large tract of the country and rain fell in parts of the North-Western and Central Provinces, as well as on almost all the hills, and locally at a few stations elsewhere. The amounts, however, nowhere exceeded one inch. By the 10 A. M. of the 22nd, the distribution of pressure had become still more normal, though the pressure was everywhere (except in Burma, Assam and parts of Bengal where it was about the average) greatly above the February average, more especially so in the Panjab. The skies had cleared all over the country, except in the central parts, where they were still covered and rain in small amounts fell at Belgaum, Sholapur, Amraoti, Akola and Seoni.

Pressure.—Compared with the mean of the month, pressure has been low everywhere, except in Ceylon; the deficiency *per station* being greatest in Sind and Rajputana and least in Bombay.

Temperature.—On the contrary, temperature was high everywhere on the plains.

Humidity.—The air was damper in all parts, except Northern India and Ceylon.

Rain.—There has been hardly any rain in Burma, Behar, Guzerat, Central India and the Peninsula. Elsewhere, the amounts received are generally small, except on the hills, where they are comparatively large. The seasonal rainfall is everywhere in excess of the average, except in Burma, Upper India (the Panjab Himalaya excepted, where it is considerably above the average), Ceylon, Travancore and the Circars, where it is still below the normal.

The concluding table gives the total rainfall of the past week for the different provinces.

DIVISIONS.	Number of stations.	Total rainfall.
Burma	1	0.54
Bengal and Assam	6	1.42
North-Western Provinces and Oudh	4	1.65
Panjab	6	0.95
Hill Stations	6	2.96
Ceylon	1	0.77
Malabar Coast	3	0.79
Bombay	2	0.18
Berars and Central Provinces	7	1.04
Guzerat and Central India	1	0.07
Sind—Rajputana	2	0.81
Madras	1	0.95

HEM RAJ,

for Offg. Meteorological Reporter to the Govt. of India.

Simla, 26th February, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 25th February 1888.*—No rain except a small quantity in Ganjam, Vizagapatam, Bellary, Salem, and Malabar. Rainfall to date generally sufficient except in parts of Vizagapatam, Madura, Tinnevely and Salem. Crops generally good, but very slightly damaged here and there by rain, disease or insects. Wet crops under rain-fed tanks in parts of Madura have withered owing to deficient supply of water. Pasture generally sufficient, but scanty in Malabar and parts of Madura and Anantapur, and decreasing in Vizagapatam and parts of Cuddapah and Coimbatore. Prices slightly rising in some districts but stationary in others. General prospects favourable.

Bombay.—*For week ending 29th February 1888.*—Rain in parts of Sind, Gujarat, Kathiawar, Khandesh, Nasik, Poona, Sholapur, Bijapur, Belgaum, Dharwar and Kanara; beneficial to standing crops in Shikarpur. Standing crops in Dharwar and wheat in parts of Panch Mahals damaged by rain and standing crops in one taluka of Nasik by hailstorm; wheat, linseed, late *jowari* and exotic cotton blighted in Dharwar; standing crops fair in Thana, Kolaba and Belgaum and good in other districts. Cotton crops middling in Bijapur; cotton-picking in progress in Ahmedabad, Broach, Surat, Dharwar and Kathiawar. Harvesting of late crops in progress in parts of Karachi, Ahmedabad, Kaira, Surat, Nasik, Poona, Ahmednagar, Sholapur, Bijapur, Belgaum, Dharwar, Kanara and Kathiawar. Operations for cultivation of next season's crops continue in Karachi, Kaira, Bijapur, Belgaum and Kathiawar. Probable outturn of cotton in Broach 12 annas. Fodder scarce in one taluka of Dharwar and one of Hyderabad.

Bengal.—*For week ending 28th February 1888.*—No rain. Weather fine and becoming gradually warmer. *Rabi* crops are ripening, and prospects continue generally favourable. Mustard and tobacco are being gathered. Spring rice is doing well. Ploughing for autumn crops progresses; and in Behar sowing of indigo has begun. Opium is being collected, and is a good crop. In Rajshahye *ganja* promises to be a good crop. Sugarcane is being crushed, and is generally yielding well.

N.-W. P. and Oudh.—*For week ending 29th February 1888.*—Light rain fell in many districts during the week. The weather is generally cloudy and is rapidly getting warmer. *Rabi* crops are ripening and harvesting has begun. Agricultural prospects are excellent and the poppy crop is flourishing. Supplies are ample and prices are beginning to fall. Health of cattle is generally satisfactory.

Punjab.—*For week ending 29th February 1888.*—Rain has fallen in most districts. Prices are reported to be stationary in eight and falling in four districts but slightly rising in Delhi. Ploughings for *kharij* in progress throughout the Province. *Rabi* prospects are reported good. More rain is wanted at Peshawar. No damage done to crops. Stock cattle are generally healthy. Fodder scarce in some districts but prospects are improving. Poppy crops average.

Central Provinces.—*For week ending 29th February 1888.*—Weather cloudy and rainy, except in Chattisgarh. Hail has done some damage to the crops in Saugor and Seoni. Wheat, gram and linseed have been injured somewhat in Hosangabad by rust. Prospects are otherwise good. Prices high in Jabalpur and Saugor. Cattle in good condition.

Burma.—*For week ending 25th February 1888.*—No rain has fallen anywhere except a slight shower in Kyaukpyu. Prospects of dry-weather crops continue favourable. Condition of agricultural stock is generally good. Estimates of the probable outturn of harvest remain the same as last week. Price of paddy has risen in the Kyaukpyu, Bassein, Lower Chindwin, Kyaukse, Myingyan and Minbu districts.

Assam.—*For week ending 29th February 1888.*—Weather much warmer. Slight rain in Lakhimpore. Gathering of mustard over in most districts. Crushing of sugarcane nearly finished. Ploughing progressing and sowing of summer rice begun.

Mysore and Coorg.—*For week ending 29th February 1888.*—Slight rain reported in Shimoga, Kadur and Hassan districts. Standing crops in good condition. Sowing operations coming to a close, except in parts of the Kadur district. Outturn of harvests generally favourable. Condition of stock cattle good.

Coorg has had no rain. Coffee-picking for the most part completed. Prices stationary.

Berar and Hyderabad.—*For week ending 29th February 1888.*—Weather rather cloudy and warm in Berar. Slight rain during the week in some parts of the province. Harvesting of *rabi* crops in progress. Prospects of the *rabi* crops favourable. Prices of food grains stationary. Cattle in fair condition. Fodder sufficient.

There has been no rain in Hyderabad during the week. Agricultural prospects continue good. Prices stationary.

Central India.—*For week ending 29th February 1888.*—Heavy rain in Indore, Bhopal, Bhopawar and Goona, and fair amount in other Agencies. No change since last report in agricultural operations. Western Malwa, Bhopawar and Goona report that crops have been damaged by rain and hailstones. No change in the condition of agricultural stock. Condition of pasturage and fodder indifferent in Western Malwa, otherwise no change. Prices remain high, except in Bhopawar where they have fallen. Opium crops reported good in Bhopawar, Goona and Neemuch and fair in Western Malwa. No report from other Agencies.

Rajputana.—*For week ending 29th February 1888.*—Rainfall general throughout Rajputana. Agricultural operations satisfactory. Standing crops in good condition. Crop prospects and agricultural stock generally good. Pasturage or fodder sufficient except in some States. Prices as last reported. Opium crop somewhat injured by cloudy weather and rain in Meywar and Harowti.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLIII of 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, actual figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 29TH JANUARY, 1887.		Total mean length open.	RECEIPTS FOR WEEK ENDING 28TH JANUARY, 1888.		TOTAL RECEIPTS FROM 1ST APRIL 1886 TO 29TH JAN., 1887.		TOTAL RECEIPTS FROM 1ST APRIL 1887 TO 28TH JAN., 1888.		Total Increase in 1887-88.	Total Decrease in 1887-88.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
	<i>Lines worked by Guaranteed Companies.</i>												
11th Feb., 1888	Oudh and Rohilkhand	686	1,43,004	208	603	1,44,467	208	54,15,533	185	54,58,836	184	43,303	...
11th ditto	Madras	861	1,61,459	188	842	1,70,011	202	66,01,093	178	67,30,405	185	88,712	...
11th ditto	South Indian	654	93,206	143	634	89,702	137	42,00,574	148	42,38,150	149	18,576	...
11th ditto	Great Indian Peninsula	1,504	8,24,599	548	1,504	8,12,847	541	3,21,74,173	494	3,17,83,750	489	...	3,88,417
11th ditto	Bombay, Baroda and Central India	461	2,50,920	544	461	2,44,000	529	1,11,64,577	558	97,64,204	489	...	14,00,373
	TOTAL	4,166	14,73,188	354	4,154	14,01,027	352	5,90,23,550	330	5,70,83,351	323	...	16,38,199
	<i>State Lines worked by Companies.</i>												
8th Feb., 1888	East Indian	1,515	9,94,683	657	1,514	10,01,777	662	3,81,50,016	586	3,74,11,123	574	...	7,38,893
8th ditto	Patna-Gya	57	10,200	178	57	9,741	170	4,38,720	178	4,15,384	169	...	23,336
8th ditto	Dildarnagar-Ghazipur	12	950	79	12	795	60	38,819	75	39,714	77	895	...
8th ditto	Sindia	75	9,954	138	75	7,749	104	3,25,000	101	3,08,110	114	42,510	...
11th ditto	Rajputana-Malwa (a)	1,664	3,45,354	208	1,664	3,98,000	239	1,50,10,063	208	1,33,93,082	180	...	16,22,981
11th ditto	Bengal-Nagpur	149	33,695	226	149	4,10,76	200	10,17,578	157	10,34,177	100	16,590	...
8th ditto	Southern Mahratta (b)	533	3,74,79	74	850	60,455	71	14,80,000	94	20,34,042	78	11,53,142	...
11th ditto	Bareilly-Pilibhit	30	2,222	62	30	1,327	37	70,554	49	71,551	40	...	5,003
4th ditto	Indian Midland	42	5,207	120	42	3,055	87	1,10,904	61	1,43,021	79	32,117	...
11th ditto	Lucknow-Sitapur-Sihramau	56	3,569	64	105	4,062	30	(e) 33,434	54	1,71,267	46	1,37,833	...
11th ditto	Cuddapah-Nellore	...	...	...	83	3,491	42	...	...	(f) 55,171	34	55,171	...
	TOTAL	4,139	14,45,703	319	4,587	15,31,125	334	5,66,88,588	329	5,57,36,048	289	...	9,51,940
	<i>State Lines worked by Government.</i>												
11th Feb., 1888	Eastern Bengal (c)	606	1,77,593	293	645	2,06,094	310	69,41,052	266	80,18,684	289	10,83,732	...
11th ditto	Nalhati	27	1,980	73	27	2,149	79	70,135	60	70,135	65	0,100	...
11th ditto	Tirhoot	240	20,530	120	259	48,000	180	12,91,790	122	14,59,898	135	1,65,108	...
11th ditto	Wardha-Coal	45	20,991	406	45	21,075	468	5,82,583	298	5,73,011	294	...	8,972
11th ditto	Burma	327	83,147	254	327	98,713	302	20,12,790	143	24,70,352	170	4,63,456	...
11th ditto	Cherra-Companyganj	7	65	9	8	122	15	(g) 4,113	19	9,630	41	5,307	...
28th Jan., 1888	North-Western (d)	1,885	3,99,009	212	2,470	4,04,204	164	1,97,01,800	241	1,75,62,788	164	...	21,99,021
11th Feb., 1888	Jorhat	28	320	11	28	626	22	33,497	30	42,919	38	9,422	...
11th ditto	Bilaspur-Etawa (Katni-Umaria Section)	37	1,876	51	37	1,922	52	(h) 10,887	42	64,004	40	44,117	...
	TOTAL	3,208	7,14,511	223	3,846	7,82,971	204	3,07,14,472	223	3,02,83,721	182	...	4,30,751
	GRAND TOTAL (GUARANTEED AND STATE)	11,513	36,33,402	316	12,587	37,75,123	300	14,70,26,610	300	14,40,05,720	267	...	30,20,890
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,37,44,654	150	7,38,31,733	137	...	...
	NET RECEIPTS	...	...	...	...	...	...	7,32,81,956	150	7,01,73,987	130	...	31,07,969
	<i>Assisted Companies.</i>												
11th Feb., 1888	Bengal Central	125	10,160	81	125	13,931	111	4,67,977	87	5,46,413	102	78,436	...
11th ditto	Rohilkhand-Kumaun	67	4,124	62	67	2,935	44	2,53,470	88	2,61,941	91	7,571	...
4th ditto	Dibru-Sadiya	78	6,473	83	78	7,104	91	2,81,015	83	3,40,619	101	59,604	...
11th ditto	Bengal and North-Western	376	28,474	76	376	34,800	93	15,55,040	114	16,39,899	101	84,850	...
11th ditto	Tarakessur	22	4,720	212	22	5,832	262	1,94,965	204	2,13,672	223	18,707	...
	TOTAL	668	53,957	81	668	64,002	97	27,52,467	105	30,01,644	104	2,49,177	...
	<i>Native States.</i>												
4th Feb., 1888	Bhavnagar-Gondal	193	19,388	100	193	23,664	123	8,06,002	96	8,13,751	97	7,749	...
11th ditto	Jodhpore	64	4,910	77	124	7,600	61	1,72,681	62	2,84,301	53	1,11,620	...
11th ditto	His Highness the Nizam's	208	25,071	121	277	36,780	133	11,02,258	132	12,70,200	138	87,012	...
11th ditto	Mysore	140	8,193	59	140	9,184	60	3,97,304	60	4,22,940	70	25,576	...
11th ditto	H. H. the Gaekwar's	59	2,770	47	59	2,820	48	1,27,530	50	1,27,946	50	4,6	...
4th ditto	Morvi	51	1,609	32	68	2,070	30	38,782	30	1,14,004	39	75,882	...
4th ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	800	38	...	...	30,197	33	30,197	...
	TOTAL	715	61,941	87	882	82,918	94	27,34,617	91	30,73,059	87	3,34,442	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Bellary-Kistna State Railway.

(c) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(d) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(e) Total receipts from 20th November, 1886, to 29th January, 1887.

(f) Total receipts from 15th September, 1887, to 28th January, 1888.

(g) Total receipts from 16th June, 1886, to 29th January, 1887.

(h) Total receipts from 2nd November, 1886, to 29th January, 1887.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

CALCUTTA,

The 29th February, 1888.

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CALCUTTA, SATURDAY, MARCH 10, 1888.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Code of Civil Procedure and the Indian Limitation Act, 1877, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th March, 1888 :—

WE, the undersigned, Members of the Select Committee to which the Bill to amend

From Mr. P. R. Desai, Pleader, District Court, Satára, dated 16th September, 1886 [Paper No. 1].

From Mr. Nanabhai Chanjibhai, Pleader, Karáchi, dated 20th September, 1886 [Paper No. 2].

From Secretary to Chief Commissioner, Coorg, No. 1943—3976, dated 29th October, 1886, and enclosures [Papers No. 3].

From Honorary Secretary, British Indian Association, No. 1035, dated 15th November, 1886 [Paper No. 4].

From Superintendent, Kapurthala State, No. 527, dated 19th November, 1886, and enclosures [Papers No. 5].

From Acting Chief Secretary to Government, Madras, No. 2990, dated 6th November, 1886, and enclosures [Papers No. 6].

From Chief Commissioner, Ajmere-Merwára, No. 1305—690-II, dated 19th November, 1886, and enclosure [Papers No. 7].

From Secretary for Berar to Resident, Hyderabad, No. 438G., dated 24th November, 1886, and enclosures [Papers No. 8].

From Acting Chief Secretary to Government, Madras, No. 3138, dated 24th November, 1886, and enclosures [Papers No. 9].

From Bábu Haridas Ghosh, Pleader, Hoshungabad, dated 10th December, 1886 [Paper No. 10].

Memorial of certain Cloth Merchants of Allahabad, dated 14th December, 1886 [Paper No. 11].

From Secretary to Chief Commissioner, Burma, No. 706—27L., dated 24th December, 1886, and enclosures [Papers No. 12].

From Officiating Secretary to Chief Commissioner, Central Provinces, No. 32—355, dated 4th January, 1887, and enclosures [Papers No. 13].

From Acting Under Secretary to Government, Bombay, No. 7627, dated 31st December, 1886, and enclosures [Papers No. 14].

From Secretary to Government, Punjab, No. 21, dated 10th January, 1887, and enclosures [Papers No. 15].

From Secretary to Chief Commissioner, Assam, No. 84, dated 18th January, 1887 [Paper No. 16].

From Officiating Chief Secretary to Government, Bengal, No. 408J., dated 24th January, 1887, and enclosures [Papers No. 17].

Memorandum by the Hon'ble Rana Sir Shankar Baksh Singh, Bahadur [Paper No. 18].

From Secretary to Government, Punjab, No. 252, dated 11th March, 1887, and enclosures [Papers No. 19].

From Secretary to Government, North-Western Provinces and Oudh, No. 265—VII-250, dated 31st March, 1887, and enclosures [Papers No. 20].

From Chief Secretary to Government, Bengal, No. 1488J., dated 28th March, 1887, and enclosure [Papers No. 21].

Memorandum by Mr. P. R. Desai, Pleader, District Court, Tanna, dated 17th May, 1887 [Paper No. 22].

Circular to all Local Governments and Administrations, No. 1585—96, dated 16th September, 1887.

From Secretary for Berar to Resident, Hyderabad, No. 488G., dated 29th November, 1887, and enclosures.

From Chief Secretary to Government, Madras, No. 2695, dated 25th November, 1887, and enclosures.

From Officiating Chief Secretary to Chief Commissioner, Burma, No. 267, dated 9th December, 1887, and enclosures.

From Chief Commissioner, Ajmere-Merwára, No. 1456, dated 7th December, 1887, and enclosure.

From Secretary to Chief Commissioner, Assam, No. 2970, dated 19th December, 1887, and enclosures.

the Code of Civil Procedure and the Indian Limitation Act, 1877, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report with copy of the Bill as amended by us annexed thereto.

2. We have omitted most of the sections of the Bill as introduced which had reference to insolvency, representation of minors and imprisonment for debt. The first and second of those matters will be more conveniently considered by the Select Committees on the Bankruptcy and Guardians and Wards Bills respectively, and the third has recently been con-

From Acting Under Secretary to Government, Bombay, No. 7417, dated 24th December, 1887, and enclosures.

From Secretary for Berar to Resident, Hyderabad, No. 525G., dated 27th December, 1887.

From Officiating Secretary to Government, Punjab, No. 24, dated 10th January, 1888, and enclosures.

From Registrar, High Court, Calcutta, No. 305, dated 8th February, 1888.

From Chief Secretary to Government, Bengal, No. 459J., dated 7th February, 1888, and enclosures.

From Registrar, High Court, Calcutta, No. 352, dated 13th February, 1888, and enclosure.

Notes by Judicial Commissioner, Oudh, dated 11th February, 1888 [Paper No. 23].

From J. Deas, Esq., District Judge, Jaunpur, No. 6, dated 6th January, 1888.

From Chief Commissioner, Central Provinces, No. 891—31, dated 15th February, 1888, and enclosures.

Notes by P. V. Krishnaswami Aiyar, First Grade Pleader, Madras.

Notes by Yellepedy Janaki Ramayya, District Judge, Coconada.

sidered by the Select Committee on the Bill to amend the law relating to Imprisonment for Debt.

3. The following portions of the Bill, as amended by us, appear to call for remark :—

(1) *Section 3.*—The object of the section which it is proposed to insert after section 4 of the Code is to preserve the summary character of rent-litigation which, as the Government of the North-Western Provinces and Oudh has pointed out, the rulings cited in the margin of the proposed section may otherwise have the effect of destroying.

(2) *Section 5.*—The proposed addition to section 14 has reference to the conflicting rulings of the High Courts with respect to suits in British India on judgments of Foreign Courts, and is designed to remove one of the objections to such suits being maintainable.

(3) *Section 6.*—The need of such a section as it is proposed to insert after section 16 of the Code is said to be much felt where large areas are subject to fluvial action. The section was originally inserted in the Punjab Land-revenue Bill of 1886, but the Select Committee on that Bill was of opinion that the section is one which should be of general rather than local operation.

(4) *Section 9.*—The section which it is proposed to substitute for section 53 is, with slight modification, in a form which has been suggested by the Hon'ble Mr. Justice Straight.

(5) *Sections 10, 11, 15 and 16.*—These sections are added to the Bill for the purpose of accommodating the language of the Code more closely to the system of process-serving obtaining in some parts of British India.

(6) *Section 12.*—This section will admit of summonses being sent for service to Superintendents of foreign States, and to Courts established or continued by the authority of the Governor General in Council in foreign territory, as well as to British Residents and Agents.

(7) *Section 13.*—The criticisms on the form and substance of sections 141 and 142 of the Code are so numerous and appear to us to be so well founded that we have deemed it necessary to re-draft those sections instead of only amending the former of them.

(8) *Section 17.*—The enactment of this section is advocated by high authority in Bengal and other parts of India. The section follows sections 357 *et seqq.* of the Code of Criminal Procedure, 1882, section 20 of the Burma Courts Act, 1875, sections 11 and 12 of the Central Provinces Laws Act, 1875, and section 19 of the Oudh Laws Act, 1876.

(9) *Sections 18 and 19.*—The amendment of section 191 in such a manner as to make it clear that the section does not require the re-hearing of a suit by a successor of a Judge who, having part heard the suit, has been prevented by death, transfer or other cause from concluding the trial thereof is considered by the Government of the North-Western Provinces and Oudh to be necessary in view of the administrative inconvenience, and the trouble and expense to suitors, which must result from the cases reported at I. L. R. 7 All. 857 and 8 All. 35. It is proposed also to apply the principle of section 191 of the Code to suits transferred from one Court to another, and to supplement the section by an addition to section 193.

(10) *Section 20.*—Such an amendment of section 209 as is here proposed has the support of Sir Meredyth Plowden and other Judges of the Chief Court of the Punjab.

(11) *Section 21.*—We have so amended section 216 of the Code as to make it applicable not only to such equitable cases of set-off as form the subject of the report at I. L. R. 7 All. 284 and the reports there cited, but also to any equitable right to set off a sum which is not a debt.

(12) *Section 22.*—As section 223 is now drawn, it is open to doubt in what cases decrees may be sent for execution to the Courts of Small Causes at Calcutta, Madras, Bombay and Rangoon. The ordinary jurisdiction of a Provincial Court of Small Causes extends under sub-section (2) of section 15 of Act IX of 1887 to suits of value not exceeding five hundred rupees, and its extraordinary jurisdiction under sub-section (3) of the same section to suits of value not exceeding one thousand rupees. The jurisdiction of a Presidency Court of Small Causes extends to suits of value not exceeding two thousand rupees; and it is proposed by section 47 of the Lower Burma Courts Bill, now pending before the Council of the Governor General, to take power to extend the whole or any part of the Presidency Small Cause Courts Act to the Court of Small Causes at Rangoon.

(13) *Section 23.*—The words "or continued" have been inserted in section 229 and other sections after the word "established" because there are Courts in Kattiawar which were established by the Governor of Bombay in Council.

(14) *Section 24.*—Under this section it will be competent to Courts in British India to send their decrees for execution to those Courts out of British India which are authorised by section 229 of the Code to cause their decrees to be executed by British Indian Courts.

(15) *Section 25.*—The last paragraph of section 230 is spent and may now be removed from the Code.

(16) *Section 26.*—It is proposed to amend section 244 of the Code in order to remove doubts which have arisen as to how representatives are to be ascertained, and whether orders staying execution are orders under the section.

(17) *Section 27.*—The conflicting rulings of the Courts with respect to the construction to be placed on the last paragraph of section 258 render it necessary to amend that paragraph.

In section 66, sub-section (1), of the Bill we have proposed to extend from twenty to ninety days the period of limitation for an application by a judgment-debtor for the issue of a notice to a decreeholder to show cause why a payment or adjustment out of Court should not be recorded as certified.

(18) *Section 28.*—We have added a clause exempting from liability to sale in execution of a decree of a Civil Court any moveable property which any local law exempts from liability to sale in satisfaction of an arrear of land-revenue.

(19) *Section 29.*—This section is intended to remove a doubt as to attachment being a necessary preliminary to the sale of property in execution of a decree which orders the sale in pursuance of a contract specifically affecting the property.

(20) *Section 30.*—The addition which we have proposed to make to section 320 follows the interpretation which has been placed on that section by the Allahabad High Court (I. L. R. 5 All. 314) and by the executive authorities of the North-Western Provinces, the Central Provinces and Lower Burma.

(21) *Section 31.*—Sub-section (1) will remove the doubt as to the construction to be placed on the words "under arrest" in section 349.

Sub-sections (2) and (3) correct obvious errors in the Code.

Sub-section (4) has been inserted at the instance of the High Court at Fort William. The inconvenience of there being two different systems of insolvency law in force in the same place was pointed out by several Judges of that Court in their remarks on the Indian Bankruptcy Bill of 1886. In not excluding from the operation of Chapter XX of the Code the towns mentioned in section 66 of the Burma Courts Act, 1875, we have had regard to the opinion expressed by the Recorder of Rangoon in his letter No. 66—19, dated the 7th April, 1885, and by the Officiating Recorder in his letter No. 107—43, dated the 20th June, 1885, at the time when the Bill which became Act XIV of 1885 was under consideration, and to the fact that jurisdiction in insolvency is exercised under the Code in Rangoon by the First Judge of the Court of Small Causes established there.

(22) *Sections 32, 33 and 66.*—We have extended to six months the period of limitation for applications under sections 365, 366 and 368 of the Code and provided for such applications being admitted after that period in exceptional cases.

(23) We have omitted section 20 of the Bill as introduced. The addition which it was proposed by that section to make to section 396 of the Code would effect a change in the substantive law of the country which should not in our opinion be brought about in such a Bill as that on which we are reporting.

(24) *Sections 37, 38, 40 and 41.*—The object of these sections is to remove the difficulties which have recently attended litigation on behalf of the minor Rājā of Kapurthala, one of the ruling chiefs of the Punjab and a landholder in that Province and in Oudh.

(25) *Section 43.*—On the recommendation of the Government of the North-Western Provinces and Oudh, it is proposed that the Collector shall not be appointed a Receiver without his consent.

(26) *Section 47.*—Section 551 and connected sections have been re-cast in the manner suggested by Mr. R. J. Crosthwaite, the Judicial Commissioner of the Central Provinces. In regard to the amendment of the sections so as to provide for the dismissal of appeals for default under section 551, Mr. Crosthwaite writes as follows:—

"This amendment is necessary, because, as section 551 stands now, an appellant can, if his appeal is fixed for hearing under that section, refrain from appearing and then appeal from the decree of the first Appellate Court dismissing his appeal. The Court of second appeal will then have to consider the appeal and decide it, because the provisions of section 556 do not apply in the case of an appeal dealt with under section 551. When a first appeal is dismissed under section 556 for default, there is practically no second appeal, because the second Appellate Court must hold that, as the appellant did not appear in the Court of first appeal, that Court's decree dismissing the appeal was under section 556 correct; but when an appeal is fixed for hearing under section 551, and the appellant not appearing, his appeal is dismissed, section 556 does not apply; and an appellant can thus ignore the Court of first appeal and take his appeal to the High Court. Section 556 does not I think apply, because there can be no doubt that the words 'on the day so fixed' mean 'the day fixed under section 552 for hearing the appeal'. This state of the law is anomalous and, considering that a Court of second appeal is supposed to go by the findings of fact of the Court of first appeal, inconvenient. If an appellant does not appear on the day fixed for hearing, whether it be fixed under section 551 or section 552, his appeal should be dismissed; but he should have a right to apply for re-admission under section 558."

(27) *Section 48.*—We have endeavoured by this section to remove difficulties which the Courts have experienced in the admission of objections taken by way of cross-appeal.

(28) *Sections 49, 50, 51 and 52.*—The sections of the Code which these sections affect have in practice been found to limit unduly the discretion of Appellate Courts.

(29) *Section 55, sub-section (2).*—This sub-section has been suggested by the Judicial Commissioner of the Central Provinces with reference to the case reported at L. L. R. 11 Bom. 603.

(30) *Section 56.*—We propose that appeals from such orders as are appealable should lie in all cases to the ordinary appellate authority.

(31) *Section 60.*—This section is intended to give effect to the suggestion contained in the following extract from a letter received by the Government of India from the High Court at Fort William:—

“In this province it is often difficult to tell whether a suit should be instituted in the Small Cause Court or a Court possessing ordinary civil jurisdiction. Numerous cases have been brought to the cognizance of this Court in which great inconvenience, hardship and injustice have been caused in this way. A suit is brought in the first instance in the Small Cause Court, and that Court declares that it has no jurisdiction and dismisses the suit. The plaintiff then institutes the same suit in the Munsif's Court, which, upon trial, gives him a decree. The defendant thereupon appeals to the higher Courts, and it is held that the Munsif had no jurisdiction, and accordingly the suit is dismissed. The result is that the unfortunate suitor gets no relief anywhere. And this same result also follows when the Court of first instance holds that it has no jurisdiction, and also when the suit is in the first instance instituted in the Civil Court and the suitor subsequently goes to the Small Cause Court. The Judges think questions of jurisdiction and errors as to jurisdiction should be susceptible of being dealt with and cured by the High Court by transfer, affirmation of decree or otherwise; and they think that the order of the High Court as to jurisdiction should be final.”

(32) *Section 61.*—We have so modified the proposed addition to section 648 as to admit of orders being sent to the Courts of Small Causes at Calcutta, Madras, Bombay and Rangoon for the attachment of moveable property only.

(33) *Section 64.*—This section corrects a defect in the form under section 263 which has been noticed by Mr. Justice Brandt.

(34) *Section 65.*—By this section it is proposed to set at rest the question whether the registration of certificates of sale of property of value exceeding one hundred rupees is or is not compulsory. Whatever the law may have been before the passing of Act XII of 1879, the legislature could hardly have contemplated the registration of such certificates by auction-purchasers after the passing of that Act.

4. The publication ordered by the Council has been made as follows:—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India		4th, 11th and 18th September, 1886.
Fort Saint George Gazette		24th September, 1886.
Bombay Government Gazette		9th September, 1886.
Calcutta Gazette		15th, 22nd and 29th September, 1886.
North-Western Provinces and Oudh Government Gazette		11th, 18th and 25th September, 1886.
Punjab Government Gazette		9th, 16th and 23rd September, 1886.
Central Provinces Gazette		18th and 25th September, 1886.
Burma Gazette		25th September, and 2nd and 9th October, 1886.
Assam Gazette		25th September, and 2nd and 9th October, 1886.
Coorg District Gazette		1st October, 1886.

<i>Province.</i>	<i>In the Vernaculars.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil		21st December, 1886.
	Telugu		25th January, 1887.
	Hindustani		25th January, 1887.
	Kanarese		11th January, 1887.
Bombay	Malayalam		8th January, 1887.
	Marathi		20th January, 1887.
	Gujarathi		27th January, 1887.
	Kanarese		20th January, 1887.
Bengal	Bengali		8th March, 1887.
	Hindi		25th January, 1887.
	Uriya		16th, 23rd and 30th December, 1886.
North-Western Provinces and Oudh	Urdu		11th, 18th and 25th December, 1886.
Punjab	Urdu		9th, 16th and 23rd December, 1886.
Central Provinces	Hindi		22nd and 29th December, 1887.
Burma	Burmese		25th December, 1886, and 1st and 8th January, 1887.
Coorg	Kanarese		1st February, 1887.

5. We do not think that the Bill has been so altered as to require re-publication, and we recommend that it be passed as amended by us.

ANDREW R. SCOBLE.

C. U. AITCHISON.

RANA SHANKAR BAKSH SINGH.

PEARI MOHAN MUKERJI.

G. H. P. EVANS.

J. W. QUINTON.

The 10th March, 1888.

No. II.

A Bill to amend the Code of Civil Procedure, the Indian Registration Act, 1877, and the Indian Limitation Act, 1877.

of 1882.¹ WHEREAS it is expedient to amend the Code of Civil Procedure, the Indian Registration Act, 1877, and the Indian Limitation Act, 1877; It is hereby enacted as follows:—

I. (1) This Act may be called the Civil Procedure Code Amendment Act, 1888; and

(2) It shall come into force on the first day of July, 1888.

2. (1) In this Act, unless there is something repugnant in the subject or context, "section" means a section, "schedule" a schedule, and "Chapter" a Chapter, of the Code of Civil Procedure.

(2) Any reference in any enactment heretofore passed or hereafter to be passed to any Act amended by this Act shall, so far as may be, be read as if made to that Act as so amended.

3. The following shall be inserted after section 4, namely:—

of 1882. "4 A. (1) Where any Revenue Courts are governed by the provisions of the Code of Civil Procedure in those matters of procedure upon which any special enactment applicable to them is silent, the Local Government, with the previous sanction of the Governor General in Council, may, by notification in the official Gazette, declare that any portions of those provisions shall not apply to those Courts, or shall only apply to them with such modifications as the Local Government, with the sanction aforesaid, may prescribe.

w.] "(2) 'Revenue Court' in sub-section (1) means a Court having jurisdiction under any local law to entertain suits relating to the rent, revenue or profits of land used for agricultural purposes, but does not include a Civil Court having original jurisdiction under this Code to try such suits as being suits of a civil nature of which its cognizance is not barred by any enactment for the time being in force."

Act XV, 2, Schedule I.] Repeal of part of section 8. 4. The second paragraph of section 8 is hereby repealed.

Addition to section 14. 5. To section 14 the following shall be added, namely:—

L. R. 6 m. 292 and Mad. 191.] "Where a suit is instituted in British India and on the judgment of any foreign Court in Asia

or Africa except a Court* of Record established by Letters Patent of Her Majesty or any predecessor of Her Majesty or a Supreme Consular Court established by an Order of Her Majesty in Council, the Court in which the suit is instituted shall not be precluded from inquiry into the merits of the case in which the judgment was passed."

Addition of new section after section 16. 6. The following shall be inserted after section 16, namely:—

"16A. (1) When it is alleged to be uncertain within the local limits of the jurisdiction of which of two or more Courts any immovable property is situate, any one of those Courts may, if satisfied that there is ground for the alleged uncertainty, record a statement to that effect and thereupon proceed to entertain and dispose of any suit relating to that property, and its decree in the suit shall have the same effect as if the property were situate within the local limits of its jurisdiction:

"Provided that the suit is one with respect to which the Court is competent as regards the nature and value of the suit to exercise jurisdiction.

"(2) Where a statement has not been recorded under sub-section (1), and an objection is taken before an appellate or revisional Court that a decree or order in a suit relating to such property was made by a Court not having jurisdiction where the property is situate, the appellate or revisional Court shall not allow the objection if in its opinion there was, at the time of the institution of the suit, any reasonable ground for uncertainty as to the Court having jurisdiction with respect thereto."

7. In section 17, after Explanation II, the following shall be inserted, namely:—

"EXPLANATION III.—In suits arising out of contract, the cause of action arises within the meaning of this section at any of the following places, namely:—

- (i) the place where the contract was made;
- (ii) the place where the contract was to be performed or performance thereof completed;
- (iii) the place where in performance of the contract any money to which the suit relates was expressly or impliedly payable."

8. In section 27 there shall be inserted after the words "the Court may" the words "at any stage of the suit", and after the words "any other person or persons" the words "with his or their consent".

*e.g., Supreme Court of the Straits Settlements, Her Majesty's Supreme Court for China and Japan at Shanghai.

[I. L. R. 4 All. 423 and All. 277.]

[I. L. R. 6 Cal. 370. Cf. Rule under Judicature Acts. XVI. 2.]

[I. L. R. 9
Cal. 695, 6
Mad. 239, 5
Bom. 609, and
7 All. 79.]

Substitution of new
section for section 53.

When plaint may be
rejected, returned for
amendment or amended.

9. For section 53 the following shall be substituted, namely :—

“53. The plaint may, at the discretion of the Court,—

- (a) at, or at any time before, the settlement of issues be rejected if it does not disclose a cause of action ;
- (b) at, or at any time before, the settlement of issues be returned for amendment within a time to be fixed by the Court, and upon such terms as to the payment of costs occasioned by such amendment as the Court thinks fit, if it—
 - (i) is not signed and verified as hereinbefore required,
 - (ii) does not state correctly and without prolixity the several particulars hereinbefore required, or contains particulars other than those so required,
 - (iii) is wrongly framed by reason of nonjoinder or misjoinder of parties, or joins causes of action which ought not to be joined in the same suit, or
 - (iv) is not framed in accordance with the provisions of section 42 ;
- (c) at any time before judgment be amended by the Court upon such terms as to the payment of costs as the Court thinks fit :

[L. R. 14 In.
App. 111.]

“Provided that a plaint shall not be amended either by the party to whom it is returned for amendment, or by the Court, so as to convert a suit of one character into a suit of another and inconsistent character.

“When a plaint is amended under this section the amendment shall be attested by the signature of the Judge.”

Substitution of new
section for section 72.

Delivery or transmission of summons for service.

10. For section 72 the following shall be substituted, namely :—

“72. (1) If the defendant resides within the jurisdiction of the Court in which the suit is instituted, or has an agent resident within that jurisdiction who is empowered to accept the service of the summons, the summons shall ordinarily be delivered or sent to the proper officer to be served by him or one of his subordinates.

“(2) The proper officer may be an officer of another Court than that in which the suit is instituted, and, where he is such an officer, the summons may, subject to any rules which the High Court may make in this behalf, be sent to him by post or in such other manner as the Court may direct.”

11. In section 82, for the first twenty words the following shall be substituted, namely :—

“When a summons is returned under section 80, the Court shall if the return under that section has not been verified by the affidavit of the serving-officer, and may if it has been so verified, examine the serving-officer on oath, or cause him to be so examined by another Court, touching his proceedings”.

Substitution of new
section for section 90.

Service in foreign
territory through British
Resident or Court.

“90. If there is a British Resident or Agent, or a Superintendent appointed by the British Government, or a Court established or continued by the authority of the Governor General in Council, in or for the territory in which the defendant resides, the summons may be sent to such Resident, Agent, Superintendent or Court, by post or otherwise, for the purpose of being served upon the defendant ; and, if the Resident, Agent or Superintendent or the Judge of the Court returns the summons with an endorsement under his hand that the summons has been served on the defendant in manner hereinbefore directed, such endorsement shall be evidence of the service.”

Substitution of new
sections for sections 141
and 142.

13. For sections 141 and 142 the following shall be substituted, namely :—

“141. (1) Subject to the provisions of the next following sub-section, there shall be endorsed on every document which has been admitted in evidence in the suit the following particulars, namely :—

- (a) the number and title of the suit,
- (b) the name of the person producing the document,
- (c) the date on which it was produced, and
- (d) a statement of its having been so admitted,

and the endorsement shall be signed by the Judge.

“(2) If a document so admitted is an entry in a book, account or record and a copy thereof has been substituted for the original under the next following section, the particulars aforesaid shall be endorsed on the copy and the endorsement thereon shall be signed by the Judge.

“141A. (1) If a document admitted in evidence in the suit is an entry in a shop-book or other account in current use, the party on whose behalf the account is produced may furnish a copy of the entry.

“(2) If such a document is an entry in a public record produced from a public office or by a public officer, or an entry in a book or account belonging to a person other than a

party on whose behalf the book or account is produced, the Court may require a copy of the entry to be furnished—

- (i) where the record, book or account is produced on behalf of a party, then by that party, or
- (ii) where the record, book or account is produced in obedience to an order of the Court acting of its own motion, then by either or any party.

“(3) When a copy of an entry is furnished under the foregoing provisions of this section, the Court shall, after causing the copy to be examined, compared and attested in manner mentioned in section 62, mark the entry and cause the book, account or record in which it occurs to be returned to the person producing it.

“142. When a document relied on as evidence by either party is considered by the Court to be inadmissible in evidence, there shall be endorsed thereon the particulars mentioned in clauses (a), (b) and (c) of section 141, sub-section (1), and a statement of its having been rejected, and the endorsement shall be signed by the Judge.

“142A. (1) Every document which has been admitted in evidence, or a copy thereof where a copy has been substituted for the original under section 141A, shall form part of the record of the suit.

“(2) Documents not admitted in evidence shall not form part of the record and shall be returned to the parties respectively producing them.”

14. In section 143, for the words and figures “sections 62, 141 and 142” there shall be substituted the following, namely:—

“section 62, section 141A, sub-section (3), or section 142A, sub-section (2).”

15. In section 159 the words “or sent” shall be inserted after the word “delivered”.

16. In section 168, for the words “shall examine the serving-officer on oath” the following shall be substituted, namely:—“shall if the certificate of the serving-officer has not been verified by affidavit, and may if it has been so verified, examine the serving-officer on oath, or cause him to be so examined by another Court.”

17. The following shall be inserted after section 185, namely:—

“185A. (1) The Local Government may, by notification in the official Gazette, direct, with respect to any Judge specified in the notification, or falling under a description set forth therein, that

evidence in cases in which an appeal is allowed shall, instead of being taken down in the manner prescribed in the foregoing sections, be taken down by him with his own hand in the English language.

“(2) Where a Judge is prevented by any sufficient reason from complying with a direction under sub-section (1), he shall record the reason and cause the evidence to be taken down in writing from his dictation in open Court.

“(3) Evidence taken down under sub-section (1) or sub-section (2) shall be in the form mentioned in section 182, and be read over and signed, and, as occasion may require, interpreted and corrected, as if it were evidence taken down under that section.

“(4) The Local Government may, by notification in the official Gazette, revoke or vary a direction notified under sub-section (1).”

Addition to section 18. For section 191 the following shall be substituted, namely:—

“191. (1) Where the Judge taking down any evidence, or causing any memorandum to be made, under this Chapter, is prevented by death, transfer or other cause from concluding the trial of the suit, any successor to such Judge may deal with such evidence or memorandum as if he himself had taken it down or caused it to be made, and proceed with the suit from the stage at which his predecessor left it.

“(2) The provisions of sub-section (1) shall apply, so far as they can be made applicable, to a suit transferred under section 25:

“Provided that a Court transferring a suit under that section may, if it thinks fit, direct that the Court to which the suit is transferred shall recall all or any of the witnesses who have been examined and take their evidence afresh.”

19. To section 193 the following shall be added, namely:—

“A Court continuing a suit under section 191 may recall and re-examine a witness who has departed in accordance with section 173.”

20. (1) In section 209, for the first thirteen words the words “When a decree is for the payment of money” shall be substituted.

(2) To the same section the following shall be added, namely:—

“Where such a decree is silent with respect to the payment of further interest on such aggregate sum as aforesaid from the date of the decree to the date of payment or other earlier date, the Court shall be deemed to have refused such interest, and a separate suit therefor shall not lie.”

X, 1882,
57 et
: Act
I, 1875,
: Act
1875,
and 12:
Act
II, 1876,
].

Power for Local Gov-
ernment to require evi-
dence to be recorded in
English.

[L. R. 21 A.
Amendment of section 209. words the words “When a
decree is for the payment
of money” shall be substituted.
219 and 51.
A. 78.]

[13 W.R. Civ.
Rul. 398: 6
N.-W. P.H.C.
R. 80: and I.
L. R. 7 All.
342.]

[I. L. R. 7
All. 857 and
8 All. 35 and
577.]

[I. L. R. 7
All. 284.]

21. (1) In section 216, for the first twenty-four words the following shall be substituted, namely :—

"If the defendant has been allowed a set-off against the claim of the plaintiff,"

(2) To the same section the following shall be added, namely :—

"The provisions of this section shall apply whether the set-off is admissible under section 111 or otherwise."

22. In section 223, for the words "in a case cognizable by a Court of Small Causes" the following shall be substituted, namely :—

"in a suit of which the value as set forth in the plaint did not exceed two thousand rupees and which, as regards its subject-matter, is not excepted by the law for the time being in force from the cognizance of either a Presidency or a Provincial Court of Small Causes"

23. In section 229, after the word "established" the words "or continued" shall be inserted.

24. After section 229 the following shall be inserted, namely :—

"229A. So much of the foregoing sections of this Chapter as empowers a Court to send a decree for execution to another Court shall be construed as empowering a Court in British India to send a decree for execution to any Court established or continued by the authority of the Governor General in Council in the territories of any Foreign Prince or State to which the Governor General in Council has, by notification in the Gazette of India, declared this section to apply."

25. The last paragraph of section 230 is hereby repealed.

26. (1) In section 244, for clause (c), the following shall be substituted, namely :—

"(c) any other questions arising between the parties to the suit in which the decree was passed, or their representatives, and relating to the execution, discharge or satisfaction of the decree or to the stay of execution thereof."

(2) To the same section the following shall be added, namely :—

"If a question arises as to who is the representative of a party for the purposes of this section, the Court may either stay execution of the decree until the question has been determined by a separate suit or itself determine the question by an order under this section."

[I. L. R. 7
Cal. 733, 8
Cal. 477 & 7
All. 73.]

27. For the last paragraph of section 258 the following shall be substituted, namely :—

"Unless such a payment or adjustment has been certified as aforesaid, it shall not be recognized as a payment or adjustment of the decree by any Court executing the decree."

28. (1) In the first proviso to section 266, clause (a), the words "and bedding" shall be inserted after the word "apparel".

(2) In the same proviso, clause (b), after the word "cattle" the words "and seed-grain" shall be inserted.

(3) In the same proviso, for clause (h) the following shall be substituted, namely :—

"(h) the salary of a public officer or of any servant of a Railway Company or local authority to the extent of—

(i) the whole of the salary where the salary does not exceed twenty rupees monthly ;

(ii) twenty rupees monthly where the salary exceeds twenty rupees and does not exceed forty rupees monthly ; and

(iii) one moiety of the salary in any other case."

(4) To the same proviso, after clause (l), the following shall be added, namely :—

"(m) any allowance declared by any law passed under the Indian Councils Act, 1861, by a Governor or a Lieutenant-Governor in Council to be exempt from liability to attachment or sale in execution of a decree ;

"(n) where the judgment-debtor is a person liable for the payment of land-revenue, any moveable property which under any law* applicable to him is exempt from sale for the recovery of an arrear of such revenue."

(5) In the Explanation to the same proviso, for the word and letter "and (j)" the letters and word "(j) and (m)" shall be substituted.

29. In section 289 the words "on the spot where the property is attached" are hereby repealed.

30. To section 320 the following shall be added, namely :—

"Rules under this section may confer upon the Collector or any gazetted subordinate of the Collector all or any of the powers which the Court might exercise in the execution of the decree if the execution thereof had not been transferred to the Collector, including the powers of the Court under sections 294 and 312, and

[I. L. R.
Cal. 781
Cal. 35
Mad. 31
Mad. 4
Mad. 2
Bom. 1
Bom. 2
Bom. 6
533, 3
538, 5
269, an
All. 124

[Act X
1887, s.

24 & 2
c. 67.

*e.g. A
XVII,
s. 70.

[Cf. I.
14 Cal.

[I. L. R.
All. 31.

may provide for orders passed by the Collector or any gazetted subordinate of the Collector, or orders passed on appeal with respect to such orders, being subject to appeal to and revision by superior Revenue-authorities as nearly as may be as the orders passed by the Court, or orders passed on appeal with respect to such orders, would be subject to appeal to and revision by appellate or revisional Courts under this Code or other law for the time being in force if the decree had not been transferred to the Collector.

"A power conferred by the rules upon the Collector or any gazetted subordinate of the Collector, or upon any appellate or revisional authority, shall not be exercisable by the Court or by any Court in exercise of any appellate or revisional jurisdiction which it has with respect to decrees or orders of the Court.

"In executing a decree transferred to the Collector under this section, the Collector and his subordinates shall be deemed to be acting judicially within the meaning of Act No. XVIII of 1850 (*an Act for the protection of Judicial Officers*).

L. R. 11
I. 451, 8
d. 503. and
Bom. 46.] **31. (1)** In section 349, for the words "is under arrest" the words "is in custody under the foregoing provisions of this Code" shall be substituted.

(2) In section 354, between the word "and" and the words "shall operate" the words "every order under that section appointing a Receiver" shall be inserted.

L. R. 8
m. 196 &
Ad. 510] (3) For the second paragraph of section 360 the following shall be substituted, namely:—

"A Court so invested may entertain an application under section 344 by any person who has been arrested or imprisoned, or against whose property an order of attachment has been made, in execution of a decree for money passed by that Court."

(4) At the end of Chapter XX the following shall be inserted, namely:—

"360A. Nothing in this Chapter shall apply to any Court having jurisdiction within the limits of the town of Calcutta, Madras or Bombay."

L. R. 12
I. 590, 9
id. 1, and 7
693; Pun-
Record,
d. XXI,
vil Judg-
nt No. 81:
les under
licature
ts, L.] **32. (1)** For sections 363 and 364 the following shall be substituted, namely:—

"363. If there are more plaintiffs than one, and any of them dies, and if the right to sue does not survive to the surviving plaintiff or plaintiffs alone but survives to him or them and the legal representative of the deceased plaintiff jointly, the Court may cause the legal representative, if any, of the deceased plaintiff to be made a party, and shall thereupon cause an entry to that effect to be made on the record and proceed with the suit."

(2) For section 365 the following shall be substituted, namely:—

"365. In case of the death of a sole plaintiff Procedure in case of death of sole or sole surviving plaintiff. the legal representative of the deceased may, where the right to sue survives, apply to the Court to have his name entered on the record in place of the deceased plaintiff, and the Court shall thereupon enter his name and proceed with the suit."

(3) To section 368 the following shall be added, namely:— [I. L. R. 9
Bom. 56, and
7 All. 396.]

"The legal representative of a deceased defendant may apply to have himself made a defendant in place of the deceased defendant, and the provisions of this section, so far as they are applicable, shall apply to the application and to the proceedings and consequences ensuing thereon."

(4) After section 372 the following shall be added, namely:—

"372A. The provisions of section 5 of the Indian Limitation Act, 1877, applicable to appeals shall apply to applications under sections 365, 366, 368 and 371."

33. To section 381 the following shall be added, namely:— [I. L. R. 6
Bom. 482, and
Act VIII,
1859, s. 35.]

"or show good cause why such time should be extended, in which case the Court may extend it.

"Where a suit is dismissed under this section, the plaintiff may apply for an order to set the dismissal aside, and, if it is proved to the satisfaction of the Court that he was prevented by any sufficient cause from furnishing the security within the time allowed, the Court shall set aside the dismissal upon such terms as to security, costs or otherwise as it thinks fit, and shall appoint a day for proceeding with the suit.

"The dismissal shall not be set aside unless the plaintiff has served the defendant with notice in writing of his application.

"The provisions of the Indian Limitation Act, XV of 1877, with respect to an application under section 103, and of this Code with respect to an appeal from an order rejecting such an application, shall apply, so far as they can be made applicable, to an application under this section for an order to set aside the dismissal of a suit, and to an appeal from an order rejecting such an application, respectively." [Act XIV,
1882, s. 588
(8): Act XV,
1877, Sched.
II, No. 163.]

34. In section 386, for the words "or to any pleader of a High Court whom the Court issuing the commission thinks fit to appoint" the following shall be substituted, namely:—

"or to any pleader or other person whom the

Court issuing the commission may, subject to any rules of the High Court in this behalf, think fit to appoint."

35. In section 419, after the words "Government Pleader in any Court" the words "or such other person as the Local Government may for any Court appoint in this behalf" shall be inserted.

36. In section 424, after the words "intending plaintiff" the words "and the relief which he claims" shall be inserted.

37. (1) In section 432, after the words "British India" the following shall be inserted, namely:—

"or at the request of any person competent in the opinion of the Government to act on behalf of such Prince or Chief,".

(2) To the same section the following shall be added, namely:—

"An appointment under this section may be made for the purpose of a specified suit or of several specified suits, or for the purpose of all such suits as it may from time to time be necessary to prosecute or defend on behalf of the Prince or Chief."

"A person appointed under this section may authorise or appoint persons to make and do appearances, applications and acts in any such suit or suits as if he were himself a party to the suit or suits."

38. For section 433 the following shall be substituted, namely:—

"**433. (1)** Any such Prince or Chief, and any ambassador or envoy of a Foreign State, may, with the consent of the Governor General in Council, certified by the signature of one of the Secretaries to the Government of India (but not without such consent), be sued in any competent Court."

(2) Such consent may be given with respect to a specified suit or to several specified suits, or with respect to all suits of any specified class or classes, and may specify, in the case of any suit or class of suits, the Court in which the Prince, Chief, ambassador or envoy may be sued; but it shall not be given unless the Prince, Chief, ambassador or envoy—

(a) has instituted a suit in the Court against the person desiring to sue him, or

(b) by himself or another trades within the local limits of the jurisdiction of the Court, or

(c) is in possession of immoveable property situate within those limits and is to be sued with reference to such possession or for money charged on that property.

(3) No such Prince, Chief, ambassador or envoy shall be arrested under this Code, and,

except with the consent of the Governor General in Council certified as aforesaid, no decree shall be executed against the property of any such Prince, Chief, ambassador or envoy.

(4) The Governor General in Council may, by notification in the Gazette of India, authorise a Local Government and any Secretary to that Government to exercise, with respect to any Prince, Chief, ambassador or envoy named in the notification, the functions assigned by the foregoing sub-sections to the Governor General in Council and a Secretary to the Government of India, respectively.

(5) A person may, as a tenant of immoveable property, sue, without such consent as is mentioned in this section, a Prince, Chief, ambassador or envoy from whom he holds or claims to hold the property."

39. (1) Section 434 shall become section 229B, and any reference made before the commencement of this Act in any notification or other document to section 434 shall be read as a reference to section 229B.

(2) In section 229B, the words "or continued" shall be inserted after the word "established".

40. After section 433 the following section shall be inserted, namely:—

"**434.** A Sovereign Prince or ruling Chief may sue, and shall be sued, in the name of his State: [Cf. I. All. 69 7 Bom Rep. 150.]

"Provided that in giving the consent referred to in the last foregoing section the Governor General in Council or Local Government, as the case may be, may direct that any such Prince or Chief shall be sued in the name of an agent or in any other name."

41. To section 464 the following shall be prefixed, namely:—

"Nothing in this Chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued, by direction of the Governor General in Council or a Local Government, in the name of an agent or in any other name, and".

42. In section 503, clause (d), the words "as the Court thinks fit" shall be inserted after the words "by way of remuneration".

43. In section 504, for the words "the Court may appoint the Collector" the words "the Court may, with the consent of the Collector, appoint him" shall be substituted.

44. In section 539, for the words "having a direct interest" the words "having an interest" shall be substituted. [2 Swt 518, al R. 8. C and 7. 178.]

Addition to section 540. 45. To section 540 the following shall be added, namely:—

“An appeal may lie under this section from an original decree passed *ex parte*.”

Addition to section 549. 46. To section 549 the following shall be added, namely:—

“If such security be furnished, any costs for which a surety may have rendered himself liable may be recovered from him in execution of the decree of the Appellate Court in the same manner as if he were the appellant.”

Substitution of new section for section 551. 47. (1) For section 551 the following shall be substituted, namely:—

“551. (1) The Appellate Court, if it thinks fit, may, after fixing a day for hearing the appellant or his pleader and hearing him accordingly if he appears on that day, dismiss the appeal without sending notice of the appeal to the Court against whose decree the appeal is made and without serving notice on the respondent or his pleader.

“(2) If on the day fixed under sub-section (1) or any other day to which the hearing may be adjourned the appellant does not attend in person or by his pleader, the appeal shall be dismissed for default.

“(3) The dismissal of an appeal under this section shall be notified to the Court against whose decree the appeal is made.”

(2) For the first paragraph of section 552 the following shall be substituted, namely:—

“Unless the Appellate Court dismisses the appeal under the last foregoing section, it shall fix a day for hearing the appeal.”

(3) In section 558 the words and figures “section 551, sub-section (2),” shall be inserted before the word and figures “section 556”.

Amendment of, and addition to, section 561. 48. (1) For the proviso to the first paragraph of section 561 the following shall be substituted, namely:—

“Provided he has filed the objection in the Appellate Court within one month from the date of the service on him or his pleader under section 553 of notice of the day fixed for hearing the appeal, or within such further time as the Appellate Court may see fit to allow.”

(2) To the same section the following shall be added, namely:—

“Unless the respondent files with the objection a written acknowledgment from the appellant or his pleader of having received a copy thereof, the Appellate Court shall cause such a copy to be served, as soon as may be after

the filing of the objection, on the appellant or his pleader, at the expense of the respondent.

“The provisions of Chapter XLIV shall, so far as they can be made applicable, apply to an objection under this section.” [I. L. R. 1 Bom. 75 and 8 Mad. 214.]

Amendment of section 562. 49. (1) In section 562 the words “so as to exclude any evidence of fact which appears to the Appellate Court essential to the determination of the rights of the parties” are hereby repealed.

(2) In the same section, for the word “investigate” the word “determine” shall be substituted.

Repeal of section 563. 50. Section 563 is hereby repealed.

Amendment of word “may” shall be substituted. 51. In section 565, for the word “shall” the word “may” shall be substituted.

Amendment of section 566. 52. (1) In section 566 the words “and the evidence upon the record is not sufficient to enable the Appellate Court to determine such issue or question” are hereby repealed.

(2) In the same section, between the words “the Appellate Court may,” and the words “frame issues,” the words “if necessary” shall be inserted.

Amendment of section 582. 53. (1) In section 582, for the words “the words ‘plaintiff,’ ‘defendant’ and ‘suit’ shall be held to include an appellant, a respondent and an appeal, respectively,” the following shall be substituted, namely:—

“the word ‘plaintiff’ shall be held to include a plaintiff-appellant or defendant-appellant, the word ‘defendant’ a plaintiff-respondent or defendant-respondent, and the word ‘suit’ an appeal.”

(2) In the same section, the words and figures “including those of section 372A,” shall be inserted after the words “The provisions hereinbefore contained”.

Addition to section 584. 54. To section 584 the following shall be added, namely:—

“An appeal may lie under this section from an appellate decree passed *ex parte*.”

Amendment of section 588. 55. (1) In section 588, clause (9), for the word “or” the word “for” shall be substituted. [Gazette of India, 19th August, 1882, Part I, page 535.]

(2) In the same section, clause (16), for the words “the first paragraph of” the words “and orders under” shall be substituted.

Repeal of part of section 589. 56. The first paragraph of section 589, and the word “other” in the second paragraph of that section, are hereby repealed.

Repeal of section 599 and part of section 601. 57. Section 599, and in section 601 the words “within thirty days from the date of the order”, are hereby repealed.

[I. L. R. 2
All. 604 and
12 Cal. 402.]

58. After the second paragraph of section 610 Addition to section the following shall be inserted, namely:—

"In so far as the order awards costs to the respondent, it may be executed against a surety therefor, to the extent to which he has rendered himself liable, in the same manner as it may be executed against the appellant:

"Provided that such notice in writing as the Court in each case thinks sufficient has been given to the surety."

59. To section 626 the following proviso shall be added, namely:—

"and

"(c) an application made under section 624 to the Judge who delivered the judgment may, if that Judge has ordered notice to issue under proviso (a) to this section, be disposed of by his successor."

[I. L. R. 10
Cal. 80 and 4
All. 278.]

Addition of new sections after section 646.

60. After section 646 the following shall be inserted, namely:—

"646A. (1) If at any time before judgment a Court in which a suit has been instituted doubts whether the suit is cognizable by a Court of Small Causes or is not so cognizable, it may submit the record to the High Court with a statement of its reasons for the doubt as to the nature of the suit.

"(2) On receiving the record and statement the High Court may order the Court either to proceed with the suit or to return the plaint for presentation in such other Court as it may in its order declare to be competent to take cognizance of the suit.

"646B. (1) If it appears to a District Court that a Court subordinate thereto has, by reason of erroneously holding a suit to be cognizable by a Court of Small Causes or not to be so cognizable, failed to exercise a jurisdiction vested in it by law, or exercised a jurisdiction not so vested, the District Court may, and, if required by a party, shall, submit the record to the High Court with a statement of its reasons for considering the opinion of the subordinate Court with respect to the nature of the suit to be erroneous.

"(2) On receiving the record and statement, the High Court may pass such order in the case as it thinks fit.

"(3) With respect to any proceeding subsequent to decree in any case submitted to the High Court under this section, the High Court may make such order as in the circumstances appears to it to be just and proper.

"(4) A Court subordinate to a District Court shall comply with any requisition which the District Court may make for any record or information for the purposes of this section."

61. (1) For the third paragraph of section 648 Amendment of, and the following shall be substituted:—

"and the Court making an arrest under this section shall send the person arrested to the Court

by which the warrant of arrest was issued, unless he shows cause to the satisfaction of the former Court why he should not be sent to the latter Court, or unless he furnishes sufficient security for his appearance before the latter Court or (where the case is one under Chapter XXXIV) for satisfying any decree that may be passed against him by that Court, in either of which cases the Court making the arrest shall release him."

(2) To section 648 the following shall be added, namely:—

"Where a person to be arrested or moveable property to be attached under this section is within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal or at Madras or Bombay or of the Court of the Recorder of Rangoon, the copy of the warrant of arrest or of the order of attachment, and the probable amount of the costs of the arrest or attachment, shall be sent to the Court of Small Causes of Calcutta, Madras, Bombay or Rangoon, as the case may be, and that Court, on receipt of the copy and amount shall proceed as if it were the District Court."

62. In section 650A, the words "or continued" shall be inserted after the word "established".

63. To section 652 the following shall be added, namely:—

"A High Court not established under the Statute 24 and 25 Victoria, chapter 104 (*an Act for establishing High Courts of Judicature in India*) may, from time to time, with the previous sanction of the Local Government, make, with respect to any matter other than procedure, any rule which any High Court so established might under section 15 of that Statute make with respect to any such matter for any part of the territories under its jurisdiction which is not included within the limits of a presidency-town. Rules so made shall be published in the same manner, and shall thereupon have the same force, as rules made and published under this section for the regulation of matters connected with procedure."

64. In form No. 137 of the fourth schedule the words "bound by the decree" shall be inserted after the words "removed any person".

65. (1) After clause (n) of section 17 of the Indian Registration Act 1877, as amended by the Indian Registration Act 1886, the following clause shall be added, namely:—

"(o) a certificate of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue officer."

(2) In the second paragraph of section 50 of the same Act, for the word and letter "and (n)" the letters and word "(n) and (o)" shall be substituted.

1 of 1877.

(3) The Indian Registration Act, 1877, shall be construed as if the amendments made in it by this section had been made therein by Act XII of 1879 (*an Act to amend the Code of Civil Procedure, the Registration Act, 1877, and the Limitation Act, 1877*):

Provided that nothing in this sub-section shall be deemed to affect a decree or order made by any Court before the commencement of this Act.

66. (1) No. 161 of the second schedule to the Indian Limitation Act, 1877, shall be transposed and become No. 173A, and the entry against it in the second column of that schedule shall be "Ditto", signifying ninety days.

(2) Nos. 171, 171A and 171B of the same schedule are hereby repealed.

(3) For No. 171C of the same schedule the following shall be substituted, namely:—

Description of Application.	Period of Limitation.	Time from which period begins to run.
<p>171. Under section 371 of the Code of Civil Procedure, or under that section and section 582 of the same Code, for an order to set aside an order for abatement or dismissal.</p>	Sixty days.	The date of the order for abatement or dismissal.

(4) After No. 175 of the same schedule the following shall be inserted, namely:—

[Cases cited at s. 32 of the Bill.]

Description of Application.	Period of Limitation.	Time from which period begins to run.
<p>175A. Under section 365 of the Code of Civil Procedure by the legal representative of a deceased plaintiff, or under that section and section 582 of the same Code by the legal representative of a deceased plaintiff-appellant or defendant-appellant.</p>	Six months	The date of the death of the deceased plaintiff or of the deceased plaintiff-appellant or defendant-appellant.
<p>175B. Under section 366 of the Code of Civil Procedure by a defendant, or under that section and section 582 of the same Code by a plaintiff-respondent or defendant-respondent.</p>	Ditto	The date of the death of the deceased plaintiff or of the deceased defendant-appellant or plaintiff-appellant.
<p>175C. Under section 368 of the Code of Civil Procedure to have the legal representative of a deceased defendant made a defendant, or under that section and section 582 of the same Code to have the legal representative of a deceased plaintiff-respondent or defendant-respondent made a plaintiff-respondent or defendant-respondent.</p>	Ditto	The date of the death of the deceased defendant or of the deceased plaintiff-respondent or defendant-respondent.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Saturday, the 10th March, 1888.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Rana Sir Shankar Bakhsh Singh Bahadur, K.C.I.E.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble W. S. Whiteside.
The Hon'ble G. H. P. Evans.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of
Vizianagram.

CIVIL PROCEDURE CODE, &c., AMENDMENT BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to amend the Code of Civil Procedure and the Indian Limitation Act, 1877. He said:—

“Although this Bill is somewhat formidable in appearance, I do not think it will be found upon examination to contain much controversial matter. I am free to confess that I approached its consideration rather more than twelve months ago by no means with a light heart. The revision of the Code of Civil Procedure is not a matter to be readily undertaken by any one familiar with the working of the Courts and who knows from practical experience how easy it is to pick holes and how difficult it is to mend them. No one could be more averse than I am to what is called ‘tinkering’ enactments of this kind. But being confronted with an amending Bill on my arrival in this country, and overwhelmed with suggestions for still further amendments, I have had to deal with the matter, however reluctantly; and, with the assistance of the Select Committee, I hope to have produced a practically useful measure.

“As the Council are aware, the last edition of the Code was published in 1882. The six years which have since elapsed have brought to light some defects in its method, and some difficulties in its construction, which it is the object of the present Bill to remedy. The defects have been pointed out by the Courts which have had to administer the Code; the difficulties have resulted from imperfections of expression which have led different High Courts to construe the same sections in different ways. In dealing with this Bill the Select Committee has attempted no startling innovations, but has limited itself to the more modest, and, I think, more useful, task of making plain that which was before obscure, and supplying that which experience has shown to have been accidentally omitted or imperfectly expressed.

“At the risk of being somewhat tedious—for details of this kind, though important, are not interesting to a lay audience—I must ask the Council to

bear with me while I point out the principal alterations effected in the Code by this Bill. Taking the sections in their order, the first to which I desire to call attention is section 3, which has been introduced on the suggestion of the Government of the North-Western Provinces and Oudh. The object is to preserve the summary character of rent-litigation under local laws; and it is justified on the ground that holding the provisions of the Civil Procedure Code to be applicable to the proceedings of the Rent and Revenue Courts, in all points which are not provided for in the special Acts governing those classes of Courts, may be the source of considerable embarrassment to the Administration, both by throwing impediments in the way of the easy realization of the rents from which the land-revenue is paid, and imposing increased labour on the Rent Courts whose time is already fully occupied.

"Section 5 relates to suits on foreign judgments. Upon this point there is a conflict of decisions between the High Courts of Madras and Bombay, which we have settled by declaring that Courts in British India shall not be precluded from enquiring into the merits of the case in which the judgment was passed by any Court in Asia or Africa, excepting only Courts established by the authority of the British Government in our colonies and dependencies. This will avoid the anomaly of placing the Courts of Siam or Cabul on the same footing as the Queen's Courts in Ceylon or Hongkong.

"Section 6 is intended to avoid a difficulty as to jurisdiction which frequently arises where the boundaries of estates or holdings are destroyed or altered by fluvial action.

"Section 7 is based upon a suggestion of Mr. Justice Straight, and makes it clear that, in order to found jurisdiction it is enough that a material part of the cause of action arises within the local limits of the jurisdiction of the Court in which the suit is instituted.

"The object of section 9 is to give to the Courts greater power of amendment of plaints than they at present possess. The tendency of the Courts in England is to allow the greatest latitude in this direction. In a recent case before the Court of Appeal (*Weldon v. Neal*, 19 Q. B. D. 395) Lord Justice Lopes says: 'However negligent or careless the first omission, and however late the proposed amendment, the amendment should be allowed if it can be allowed without injustice to the other side.' In this country, where, as the Advocate General of Bengal observes, 'there is every likelihood of a poor suitor acting in ignorance or under the advice of ignorant advisers, and launching an honest case in a clumsy and irrational manner,' it appeared to the Select Committee there was abundant reason for adopting the English rule. The only necessary limitation is to prevent a suit of one character from being turned by amendment into a suit of a different character; and it is therefore provided that amendments which would have this effect are not to be allowed.

"Sections 10, 11, 12, 15 and 16 are intended to facilitate the service of summonses by an agency other than that of the Courts which issued them.

"Section 14 substitutes for sections 141 and 142 of the Code a simpler method of dealing with the documentary evidence produced in suits.

"Section 17 empowers the Local Governments to authorize selected Judges to take down the evidence in appealable cases in the English language. This section is regarded by the Bengal Government as 'perhaps the most important in the Bill,' and the Lieutenant-Governor believes that 'a cautious use of the power therein conferred will effect an enormous saving of time both in original as well as in appellate Courts.' District Judges are of the same opinion. Mr. Stevens, of Gya, writes—'It is scarcely possible to exaggerate the trouble, annoyance and waste of time which are frequently caused by the present mode of recording evidence;' and Mr. Towers, of Midnapore, says—'I believe the change would be a very salutary one in all District Courts, and probably in those of most Subordinate Judges, which are always situated at head-quarters, and the pleaders practising in which are good English scholars. For myself I believe I could do twice the amount of appellate work if I had a record of the evidence in

English. In original cases also it will save District Judges much time and trouble to have but one record. The expense of translations in the High Court will also be much reduced, and there will be a very appreciable gain to litigants.' From Madras, Mr. Justice Parker writes—'These provisions have long been most desirable in the Madras Presidency. The present practice is as much disliked by the Bar as by the Judge, and causes great loss of time.' The Bombay Government, on the other hand, consider the alteration undesirable; and there would be much force in their observation that "Judges are of necessity frequently sent to districts with the language of which they are unacquainted, and in such cases it is not desirable that there should be no vernacular record of the evidence" if the proposal were absolute; but, as Local Governments may limit and revoke the exercise of the power as they please, it may surely be expected of them not to misuse the discretion with which they are invested.

"Sections 18 and 19 make it clear that the law does not require the re-hearing of a suit by the successor of a Judge who, having part heard the suit, has been prevented by death, transfer or other cause from concluding the trial; but that the hearing may be taken up at the stage at which it was left by the previous Judge, with liberty to recall and re-examine any witnesses from whom further evidence may be desired.

"In section 20 we carry out a suggestion of the Chief Court of the Punjab with regard to the award of interest on decrees for money.

"Section 21 is designed to bring equitable set-offs, which the Courts are in the habit of allowing, within the operation of section 216 of the Code.

"In section 26 we have empowered the Court executing a decree to determine questions as to stay of execution: and, as considerable difficulties have been felt with regard to the meaning of the word 'representatives' in section 244 of the Code, we have provided a procedure by which, in case of dispute, the representative of a party for the purposes of the section may be ascertained.

"There have been so many conflicting rulings of the High Courts upon the effect to be given to payments or adjustments of decrees which have not been certified to the Court charged with the execution of those decrees, that we have provided in section 27 that, unless such payment or adjustment has been certified as required by the Code, it shall not be recognized as a satisfaction of the decree by any Court executing the decree. This provision will, it is hoped, have the effect of inducing parties who settle out of Court to report to the Court that such settlement has been made.

"Section 28 brings the provisions of the Code in regard to the attachment of property in execution of a decree into accordance with recent legislation, and removes a doubt as to the extent to which the salaries of certain classes of public servants are liable to be attached.

"Under section 320 of the Code, Local Governments were empowered to direct that the execution of decrees affecting immoveable property might be transferred, in certain cases, from the Court to the Collector; and subsequent sections provided that the Collector might sell, let or mortgage the property as might seem most desirable under the circumstances. The Local Governments were authorized to make rules for the guidance of the Collector and his subordinates in executing the decree; but no provision was made as to the authority to which an appeal would lie from orders passed by the Collector in exercise of the powers conferred on him. The High Courts of Calcutta and Bombay have expressed the opinion that the proceedings of the Collector should be subject to appeal to the District Judge and the High Court; but there is a Full Bench decision of the Allahabad High Court, with which the Select Committee concurs, to the contrary effect. We think it was the intention of the Legislature that any appeal from the orders of the Collector in matters of this kind should go to the superior Revenue-authorities. There are obvious reasons of convenience in favour of this course, and we have so provided in section 30 of the Bill.

"The most important clause in section 31 is that which provides that Chapter XX of the Code, which relates to proceedings in insolvency, shall not

apply within the towns of Calcutta, Madras and Bombay. This provision has been introduced at the suggestion of the High Court of Calcutta, the Judges of which point out the inconveniences of the present dual system, and say that 'it seems to be quite unnecessary to have two different systems of insolvency law at work in the same place. The provisions of the Insolvent Act, though in many respects imperfect, are now understood by practitioners, and great confusion and uncertainty has in some cases arisen from the introduction of a new and more imperfect procedure.' As the question of amending and consolidating the law of bankruptcy and insolvency in British India is now before the Council, it seems desirable that the presidency-towns should, at all events for the present, retain the system to which they have for long years been accustomed. In regard to small insolvencies, moreover, I am in great hopes that they will be to a great extent got rid of when the Debtors Bill passes into law.

"The remaining sections of the Bill relate mainly to minor alterations. Sections 32, 53 and 66 extend the period during which the representatives of deceased suitors may apply to be entered on the record as plaintiffs or defendants. Section 33, restoring a provision of the Code of 1859, relaxes the stringency of the existing law respecting the dismissal of suits for default in giving security for costs. Section 34 enlarges the class of persons to whom commissions to examine witnesses may be issued, subject to such rules as the High Court may make in the matter. Sections 37, 38, 40 and 41 are to remove difficulties which at present beset ruling chiefs when they sue in our Courts.

"Section 44 is in accordance with the views of the Muhammadan Educational Endowment Committee, recently appointed by the Government of Bengal, and is intended to facilitate proceedings in suits relating to public charities. The Committee represent that it has been decided by a Divisional Bench of the Calcutta High Court (I. L. R. 8 Cal. 32) that the interest possessed in a mosque by those who live in the village in which it is situated, and are in the habit of worshipping in it, is not a direct interest within the meaning of section 539 of the Code. 'It would seem to follow that the real beneficiaries of a public trust, that is to say, those members of the general community who derive advantage from it in its ordinary operation, can seldom proceed under the section; while those whose interest in the foundation is more direct, as being entitled to share in its management, and who therefore can institute suits, are the very men who are likely to be guilty of malversation or other breach of the conditions of the trust. The Committee consider it most impolitic to deny the remedy to all except those who inflict the wrong, and would strike the word "direct" out of the section.' We have adopted this suggestion.

"Section 47 is intended to get rid of an anomaly which arises under the present state of the law in regard to the dismissal of appeals by default, and is proposed by Mr. R. J. Crosthwaite, the Judicial Commissioner of the Central Provinces, who writes as follows:—

'This amendment is necessary, because, as section 551 stands now, an appellant can, if his appeal is fixed for hearing under that section, refrain from appearing, and then appeal from the decree of the first Appellate Court dismissing his appeal. The Court of second appeal will then have to consider the appeal and decide it, because the provisions of section 556 do not apply in the case of an appeal dealt with under section 551. When a first appeal is dismissed under section 556 for default, there is practically no second appeal, because the second Appellate Court must hold that, as the appellant did not appear in the Court of first appeal, that Court's decree dismissing the appeal was under section 556 correct; but when an appeal is fixed for hearing under section 551, and, the appellant not appearing, his appeal is dismissed, section 556 does not apply; and an appellant can thus ignore the Court of first appeal and take his appeal to the High Court. Section 556 does not, I think, apply, because there can be no doubt that the words 'on the day so fixed' mean 'the day fixed under section 552 for hearing the appeal.' This state of the law is anomalous, and, considering that a Court of second appeal is supposed to go by the findings of fact of the Court of first appeal, inconvenient. If an appellant does not appear on the day fixed for hearing, whether it be fixed under section 551 or section 552, his appeal should be dismissed; but he should have a right to apply for re-admission under section 558.'

"Upon the sections which follow from 48 to 59 I need not trouble the Council with any observations. But section 60 is of more importance. It embodies a

suggestion made by the Judges of the High Court of Calcutta, who thus describe the difficulty which it is intended to cure :—

'In this province it is often difficult to tell whether a suit should be instituted in the Small Cause Court or a Court possessing ordinary civil jurisdiction. Numerous cases have been brought to the cognizance of this Court in which great inconvenience, hardship and injustice have been caused in this way. A suit is brought in the first instance in the Small Cause Court, and that Court declares that it has no jurisdiction and dismisses the suit. The plaintiff then institutes the same suit in the Munsif's Court, which, upon trial, gives him a decree. The defendant thereupon appeals to the higher Courts, and it is held that the Munsif had no jurisdiction, and accordingly the suit is dismissed. The result is that the unfortunate suitor gets no relief anywhere. And this same result also follows when the Court of first instance holds that it has no jurisdiction, and also when the suit is in the first instance instituted in the Civil Court and the suitor subsequently goes to the Small Cause Court. The Judges think questions of jurisdiction and errors as to jurisdiction should be susceptible of being dealt with and cured by the High Court by transfer, affirmation of decree or otherwise; and they think that the order of the High Court as to jurisdiction should be final.'

"I will not detain the Council by a detailed reference to the remaining sections of the Bill; but there is one important omission to which I desire briefly to advert. A recent decision of the Privy Council (*Raja Amir Hassun Khan v. Sheo Buksh Sing*, L. R. I. A. 237) has given a more limited construction to section 622 of the Code than had been put upon it by the Courts in India; and many suggestions have been made with a view to the extension of the revisional powers of the High Courts to all cases in which there had been a material irregularity in procedure or the decision was based on an erroneous view of the law. The Committee have not been able to adopt these suggestions, the more especially as they have been favoured with one by the Chief Justice of Bengal which would have the effect of doing away with second appeals altogether and substituting for them a right of application to the High Court as a Court of review in all cases in which it could be shown that a failure of justice had occurred. This suggestion, coming from so high an authority, deserves, and will receive, the most respectful consideration; but the proposal is of too sweeping a character to be hastily adopted, and the Committee did not think it desirable to delay their Report on this Bill for the purpose of consulting other authorities upon it.

"I have only to add that the draft has been twice circulated, in its original and in an amended form, to Local Governments and High Courts, and that the Bill as reported is the outcome of a most careful consideration on the part of the Committee of the criticisms which have been received from Judicial officers and others engaged in the daily working of the Code, and therefore best able to indicate the points in which it is susceptible of improvement. To these gentlemen I desire to tender my best thanks for the valuable assistance which they have tendered and which has, I hope, enabled the Select Committee to work out a series of amendments of the Code which will simplify and facilitate in many important respects the administration of justice."

The Council adjourned to Friday, the 16th March, 1888.

S. HARVEY JAMES,

Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM; }
The 10th March, 1888. }



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 10. } CALCUTTA, SATURDAY, MARCH 10, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 10.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS

Calcutta, the 6th March, 1888.

No. 94.—Mr J. J. Livesay is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 7th March, 1888.

The 7th March, 1888.

No. 102.—The services of Mr. A. P. Howell, Commissioner of the Nerbudda Division, in the Central Provinces, are placed temporarily at the disposal of the Foreign Department.

SANITARY.

The 8th March, 1888.

No. 85.—APPOINTMENT.—Surgeon-Major Kali Pada Gupta, M.B., Deputy Sanitary Commissioner, Metropolitan Circle, Bengal, is appointed to officiate as Sanitary Commissioner for Bengal, in addition to his own duties, during the absence on privilege leave of Brigade-Surgeon R. Lidderdale, M.D., or until further orders.

JUDICIAL.

The 9th March, 1888.

No. 463.—Mr. L. P. D. Broughton resumed charge of the Office of Administrator General, Bengal, with effect from the 1st instant.

PATENTS.

The 7th March, 1888.

No. 363.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying.—

No. 206 of 1887.—William Jackson, Engineer, Thorn Grove, Mannofield, Aberdeen, Scotland, for improvements in stoves for heating air.

No. 236 of 1887.—Walter Thomson, Zemindar, of Behcea, Shahabad, Bengal, James Mylne, Zemindar, of Behcea, Shahabad, Bengal, and James Bingham Allott, Engineer, of Nottingham, England, for improvements in centrifugal machines or spinners for draining sugar and other purposes.

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 6th March 1888.

No. 409-G.—Captain C. W. Ravenshaw, B.S.C., Officiating Political Assistant of the 1st class, and First Assistant to the Political Resident in the Persian Gulf, is granted furlough to Europe for eighteen months on private affairs, under Section 50, Chapter V of the Civil Leave Code, with effect from the date on which he may avail himself of the furlough.

The 8th March 1888.

No. 414-G.—Mr. J. G. Cordery, C.S.I., Resident of the 1st class, and Resident at Hyderabad, is granted furlough on medical certificate for four months, under Section 52, Chapter V of the Civil Leave Code, with effect from the date on which he may avail himself of it.

No. 417-G.—Lieutenant C. H. Pritchard, B.S.C., Wing Officer and Quartermaster, 9th Bombay Infantry, is appointed to officiate as a Political Assistant of the 3rd class, and is posted as an Assistant to the Governor-General's Agent in Baluchistan, with effect from the date of joining.

The 9th March 1888.

No. 423-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Hassan Ali Effendi as Consul for Turkey at Karachi.

No. 431-G.—Mr. A. P. Howell, Commissioner of the Nerbudda Division, is appointed to officiate as a Resident of the first class and as Resident at Hyderabad, with effect from the date of joining, and during the absence on furlough of Mr. J. G. Cordery, C.S.I., or until further orders.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 3rd March, 1888.

No. 1227.—The services of Mr. F. J. Atkinson, Enrolled Officer, Class V, of the Financial Department, are placed at the disposal of the Government of India in the Military Department from the 3rd March, 1888.

The 9th March, 1888.

No. 1330.—The following grade reversions and promotion of officers of the Account Department in February, 1888, are hereby notified:—

With effect from the 3rd February, 1888, in consequence of the return from furlough of Mr. E. S. Byrne—

Mr. J. E. O'Connor to cease to officiate as Enrolled Officer, class I, and to revert to his substantive appointment as Enrolled Officer, class II.

Mr. R. E. Hamilton, to cease to officiate as Enrolled Officer, class II, and to revert to his substantive appointment as Enrolled Officer, class III.

Mr. W. H. Dobbie to cease to officiate as Enrolled Officer, class III, and to revert to his substantive appointment as Enrolled Officer, class IV.

Mr. R. C. Chapman to cease to officiate as Enrolled Officer, class IV, and to revert to his substantive appointment as Enrolled Officer, class V.

Mr. W. D. F. Cowley to cease to officiate as Enrolled Officer, class V, and to revert to his substantive appointment as Enrolled Officer, class VI.

Mr. J. A. Robertson to cease to officiate as Enrolled Officer, class VI, and to revert to his substantive appointment as Probationer, class VII.

With effect from the 11th February, 1888, in consequence of the departure on furlough of Mr. W. D. F. Cowley—

Mr. J. A. Robertson, Probationer, class VII, to officiate as Enrolled Officer, class VI.

CODES.

The 7th March 1888.

No. 1281.

CIVIL PENSION CODE.

Page 23.

Section 40.

Rule 2.

Insert the following after "Certificate" in line 6 of this rule:—
"(in form B(1), Appendix A, of the Civil Pension Code.)"

Page 113.

Appendix A.

Add the following form:—

"Appendix A, Form B(1) (see Rule 2, Section 40).

CERTIFICATE of service and residence of _____, a Chaplain of the
 Establishment, and of the amount of annuity for which he is eligible:—

Total period of service	years	months	days.
Total period of residence	years	months	days.

Computed up to

(here enter the date of embarkation if that date falls within the period of subsidiary leave; otherwise the date of resignation).

Amount of annuity for which eligible £ s. d.

NOTE.—(If the periods of residence and service are less than 17 and 20 years respectively a medical certificate is required.)

There are no demands on the books of the Government of India against

Accountant General.

Forwarded to the Secretary to the Government”

N. B.—The above CERTIFICATE having been given on an examination of the Public Accounts up to the latest period found to be practicable on this date, is not to preclude the Government of India from claiming any amount for which the above-named Officer may hereafter be found to be justly liable.

CIVIL LEAVE CODE.

Page 230.

Appendix A.

Rule (8).

Substitute the following for this rule :—

“(8). A certificate in Form B (1), Appendix A of the Civil Pension Code, shewing the service and residence of a Chaplain proceeding on leave to Europe should be attached to his last-pay certificate.”

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 9th March, 1888.

APPOINTMENTS.

No. 192.—BURMA FIELD FORCE—

Brigadier-General E. Faunce, Madras S. C., Quartermaster-General, Madras, to command a Brigade of the Burma Field Force, with the temporary rank of Brigadier-General, 2nd class, with effect from the date on which he may take up the duties of the appointment, *vice* Brigadier-General A. T. Cox, who returns to India.

No. 193.—COMMISSARIAT DEPARTMENT—

Lieutenant H. N. Hilliard, Bengal S. C., 29th Bengal Infantry, to be a Deputy Assistant Commissary-General, 2nd class, on probation, with effect from the 18th February, 1888.

No. 194.—MEDICAL DEPARTMENT—

The undermentioned Surgeons appointed to the Bengal Establishment in G. G. O. No. 779 of 1887, reported their arrival at Bombay on the dates specified :—

Courtenay Clarke Manifold,—2nd November, 1887.

Charles Edward Sunder,—21st January, 1888.

No. 195.—PUNJAB FRONTIER FORCE—

1st Punjab Cavalry.

Jemadar Janmeja Singh, appointed on probation in G. G. O. No. 58 of 1886, is confirmed in

that rank, with effect from the 26th February, 1886.

STAFF CORPS.

No. 196.—The undermentioned officers appointed by the Secretary of State for India probationers for the Indian Staff Corps, are posted as follows, with effect from the dates of their arrival in India :—

Bengal Staff Corps.

Lieutenant A. C. Hickley, West Riding Regiment.

Lieutenant H. J. M. Macandrew, Lincolnshire Regiment.

Second Lieutenant R. E. Chaplin, Leicestershire Regiment.

Second Lieutenant F. Shakespear, Manchester Regiment.

Second Lieutenant T. S. Marquis, South Wales Borderers.

Second Lieutenant A. G. DeV. Chichester, Manchester Regiment.

Madras Staff Corps.

Second Lieutenant C. L. Peacocke, Royal Artillery.

Second Lieutenant E. E. Beddek, Northamptonshire Regiment.

Second Lieutenant F. W. Lethbridge, East Kent Regiment.

Second Lieutenant G. R. deH. Smith, North Lancashire Regiment.

Bombay Staff Corps.

Lieutenant W. H. Errington, South Staffordshire Regiment.

Lieutenant C. C. Cook, Royal Artillery.

Second Lieutenant C. D. Lester, North Lancashire Regiment.

No. 197.—Lieutenant Cecil Pender Griffiths Griffin, Worcestershire Regiment, officiating Squadron Officer, 17th Bengal Cavalry, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps from the 14th July, 1886, subject to the confirmation of the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 198.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Lieutenant-Colonel A. S. Roberts, General List, Infantry, Deputy Commissioner, 2nd grade, Punjab, (p. a.) for 243 days, under rule IX of the regulations of 1868.

Lieutenant H. L. C. H. Stafford, R.E., Assistant Engineer, 1st grade, Military Works Department, (u. p. a.) for 182 days, under rule XI of the regulations of 1868.

Surgeon-Major G. C. Hall, Superintendent, Central Jail, Allahabad, (p. a.) for 182 days, under rule IX of the regulations of 1868.

Conductor G. Bailey, Ordnance Department, (m. c.) for one year, under the regulations of 1868.

Sub-Conductor J. Toohey, Ordnance Department, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 199.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty :—

Colonel A. H. Prinsep, Bengal Cavalry, 11th Bengal Lancers, (p. a.) for one year. Pension service,—32nd year, commenced 2nd December, 1887.

Colonel J. D. Macpherson, Bengal S. C., 4th Bengal Cavalry, (p. a.) for one year. Pension service,—30th year, commenced 12th April, 1887.

Captain J. E. Barr, Bengal S. C., 3rd Bengal Infantry, (p. a.) for one year. Pension service,—20th year, commenced 4th February, 1888.

Lieutenant E. F. H. McSwiney, D. S. O., Bengal S. C., 3rd Cavalry, Hyderabad Contingent, (m. c.) for one year. Pension service,—10th year, commenced 22nd January, 1888. This cancels the leave granted to him in G. G. O. No. 75 of 1888.

Lieutenant W. Stewart, Bengal S. C., 10th Bengal Lancers, (p. a.) for one year. Pension service,—9th year, commenced 21st June, 1887.

Lieutenant D. E. Mocatta, Bengal S. C., 2nd Battalion, 3rd Goorkha Regiment, (p. a.) for one year. Pension service,—6th year, commenced 10th May, 1887.

No. 200.—Colonel J. M. Heywood, R.E., Chief Engineer, 3rd class, Public Works Depart-

ment, is granted special leave under P. W. D. Resolution No. 1940-G, dated the 3rd October, 1887, with effect from the 19th March, 1888.

No. 201.—Colonel W. W. Boddam, Bengal S. C., is permitted to reside out of India under clause 37 (b), India Army Circulars, 1887. Pension service,—38th year, commenced 29th August, 1887.

No. 202.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Colonel J. FitzGerald, Bengal S. C., (m. c.) for six months.

Major W. Brydon, Bengal S. C., (m. c.) for six months.

Surgeon-Major O. Baker, (p. a.) for 10 days.

LONDON GAZETTE.

No. 203.—The following extract is published for general information :—

"London Gazette," dated the 7th February, 1888, page 819.

*War Office, Pall Mall,
7th February, 1888.*

MEMORANDA.

* * * * *

Ressaldar-Major Muhammad Aslam Khan, C.I.E., Sirdar Bahadur, is granted the honorary rank of Major in the Army. Dated 8th February, 1888.

Deputy-Assistant Commissary James Cody, Bombay Establishment, has been granted the honorary rank of Lieutenant. Dated 27th March, 1887.

PROMOTIONS.

No. 204.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonel in the Army.

Lieutenant-Colonel Henry Marsh Septimus Magrath, Madras S. C.,—4th March, 1888.

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Arnold Dashwood Strettell,—4th March, 1888.

Major Thomas Deane,—4th March, 1888.

NATIVE ARMY.

35th Bengal Infantry.

No. 205.—Havildar Damman Singh to be Jemadar, *vice* Jemadar Chet Singh, deceased, with effect from the 5th January, 1888.

36th Bengal Infantry.

No. 206.—Havildar Kesar Singh, from the 8th Bengal Infantry, to be Jemadar ;

Havildar Dewa Singh, from the 14th Bengal Infantry, to be Jemadar ;

Havildar Rám Singh, from the 14th Bengal Infantry, to be Jemadar ;

Havildar Sundar Singh, from the 7th Bengal Infantry, to be Jemadar ;

Havildar Thákur Singh, from the 14th Bengal Infantry, to be Jemadar,—
with effect from the 20th April, 1887.

40th Bengal Infantry.

No. 207.—Jemadar Bahádur Singh to be Subadar, and Havildar Siucharan Singh to be Jemadar, *vice* Subadar Núp Singh, invalided, with effect from the 8th January, 1888.

1st Battalion 1st Goorkha Regiment.

No. 208.—Havildar Dal-bír Thápa to be Jemadar, *vice* Jemadar Hasti Gurúng, invalided, with effect from the 19th October, 1887.

RETIREMENTS.

No. 209.—Lieutenant-Colonel Charles McNeile, Bengal S. C., is permitted to retire from the service, with effect from the 9th March, 1888, subject to Her Majesty's approval.

No. 210.—Lieutenant-Colonel James Nisbet Steel, General List, Infantry, has been permitted to retire from the service, with effect from the 7th March, 1888, subject to Her Majesty's approval.

VOLUNTEER CORPS.

APPOINTMENTS.

1st Punjab Volunteer Rifle Corps.

No. 211.—Mr. Robert Clarke to be Lieutenant, to complete the establishment.

Burma State Railway Volunteer Corps.

No. 212.—Mr. William Miller to be Captain, and Messrs. James Paterson Hay and FitzCharles David Macdonald to be Lieutenants, to complete the establishment.

Ghasipur Volunteer Rifle Corps.

No. 213.—Lieutenant R. H. Twigg, Bengal S. C., 12th Bengal Infantry, to be Adjutant, *vice* Captain F. G. Vivian, who vacates the appointment. Dated 28th January, 1888.

MILITARY WORKS DEPARTMENT.

APPOINTMENTS.

No. 214.—In G. G. O. No. 862 of 1887, with reference to the appointment of Lieutenant-Colonel E. D'O. Twemlow, R.E., as a temporary Superintending Engineer, class III, for "6th September, 1887," read "7th September, 1887."

E. H. H. COLLEN, *Lieut.-Colonel,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 9th March, 1888.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Warrant Officers, on the dates specified, were received in the Military Department between the 3rd and the 9th March, 1888 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Bengal Sappers and Miners, Ordnance Department, Bombay.	Honorary Lieutenant J. Grant.	2nd March, 1888	Roorkee.		
	Conductor J. Burt . .	3rd March, 1888	Simla.		

E. H. H. COLLEN, *Lieut.-Colonel,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 6th March, 1888.

No. 75.—Major W. W. B. Whiteford, R.E., Executive Engineer, 2nd grade, State Railways, is temporarily transferred to the Punjab for employment on the Patiala-Bhatinda Railway.

No. 76.—Mr. A. Penny, Executive Engineer, 1st grade, State Railways, is, on return from furlough, temporarily attached to the Office of the Consulting Engineer to the Government of India for Railways, Lucknow.

The 7th March, 1888.

No. 77.—Mr. J. Wallace, Executive Engineer, 4th grade, sub. *pro tem.*, Burma, reverted to his substantive rank of Assistant Engineer, 1st grade, with effect from 9th August, 1887.

The 9th March, 1888.

No. 80.—The services of the undermentioned officers are temporarily placed at the disposal of the Military Department, for employment in the Military Works Department, with effect from the dates specified :—

NAMES.	Rank.	Province to which attached.	Date.
Cole, Major H. H., R.E.	Executive Engineer, 1st grade.	Central India	31st August, 1887.
Houston, Lieutenant E., R.E.	Assistant Engineer, 2nd grade.	Hyderabad	8th August, 1887.
Cowie, Lieutenant C. H., R.E.	Assistant Engineer, 1st grade.	State Railways.	16th September, 1887.
Hilliard, Lieutenant W. R., R.E.	Deputy Examiner, 2nd grade.	Punjab .	3rd August, 1887.

This cancels Public Works Department Notification No. 349 of 4th November, 1887.

No. 81.—Mr. J. Mackenzie, Honorary Assistant Engineer, 2nd grade, Burma, is retransferred to the Punjab.

No. 82.—Mr. H. Bell, Manager and Engineer-in-Chief, Tirhoot State Railway, is granted furlough for $7\frac{1}{2}$ months, under Section 50 of the Civil Leave Code, with effect from the 25th March, 1888, or such subsequent date as he may avail himself of it.

No. 83.—Captain H. G. Kunhardt, R.E., Executive Engineer, 2nd grade, State Railways, is transferred from the Establishment under the Director General of Railways to that under the control of the Government of Bengal.

TELEGRAPH.

The 8th March, 1888.

No. 78.—Mr. H. A. W. Fanshawe, Assistant Superintendent, class V, 1st grade, Telegraph Department (with personal rank of Superintendent), retired from the service, with effect from the afternoon of the 31st December, 1887.

No. 79.—The services of Mr. E. R. McGrath, Assistant Superintendent, class VI, 1st grade, Telegraph Department, were dispensed with, with effect from the afternoon of the 26th February, 1888.

R. C. B. PEMBERTON, Colonel, R.E.,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 10, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 4th October, 1887.

From the 12th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 29th February, 1888.

The Honorable the Chief Justice has granted Mr. J. C. Macgregor, Receiver of the Court, leave on medical certificate for one year from the 7th proximo, and subsidiary leave for two days from the 5th proximo.

R. BELCHAMBERS,

Registrar.

Report of a Deserter or Absentee without leave from the 1st Battalion, Cheshire Regiment of Foot, dated at Rangoon, this 26th day of February, 1888.

Number, and Name, Rank, —No. Ches.—1239, Drummer George Frederick Yendall.	Date of Enlistment,—9th October, 1884. At what Place Enlisted,— Hounslow.
Age,—18 years 10 months.	Parish and County in which Born,—Islington, Middlesex.
Height,— 5 feet 3½ inches.	Place of residence for last 12 months before enlistment,—
Colour of— Complexion, fresh; Hair, brown; Eyes, blue.	Marks,—None. Trade,—Musician.
Date of Desertion or Absence,—27th February, 1888.	Regimentals, or plain clothes,—Regimentals.
Place of Desertion or Absence,—Rangoon.	REMARKS,—Supposed to be on board S. S. Asia. Under 4 years' service.

EDWD. GRAHAM, *Capt. & Adjt.*,
for *Offr. Comdg. 1st Battn., Cheshire Regt.*

Report of a Deserter or Absentee without leave from the 1st Battalion, Cheshire Regiment of Foot, dated at Rangoon, this 28th day of February, 1888.

Number, Rank, and Name, —No. Ches.—1384, Drummer William Henry Maude.	At what Place Enlisted,— Chester.
Age,—22 years 10 months.	Parish and County in which Born,—Coventry, Warwick.
Height,— 5 feet 6 inches.	Place of residence for last 12 months before enlistment,—
Colour of— Complexion, dark; Hair, brown; Eyes, brown.	Marks,—Flags left forearm. Dancing woman, right. Small scar, left cheek. Crucifix on chest.
Date of desertion or Absence,—27th February, 1888.	Trade,—Watchmaker.
Place of Desertion or Absence,—Rangoon.	Regimentals, or plain clothes,—Regimentals.
Date of Enlistment,—1st January, 1885.	REMARKS,—Supposed to be on board the S. S. Asia. Under 4 years' service.

EDWD. GRAHAM, *Capt. & Adjt.*,
for *Offr. Comdg. 1st Battn., Cheshire Regt.*

Report of a Deserter or Absentee without leave from the 1st Battalion, Cheshire Regiment of Foot, dated at Rangoon, this 28th day of February, 1888.

Number, Rank, and Name, —Ches.—No. 2228, Private John Clarkson.	At what Place Enlisted,— Bury, Lancashire.
Age,—20 years.	Parish and County in which Born,—St. Michaels, Dublin.
Height,— 5 feet 4½ inches.	Place of residence for last 12 months before enlistment—
Colour of— Complexion, fresh; Hair, brown; Eyes, black.	Marks,—Mole back of right shoulder.
Date of Desertion or Absence, 27th February, 1888.	Trade,—Tailor
Place of Desertion or Absence,—Rangoon.	Regimentals, or plain clothes,—Regimentals.
Date of Enlistment,—15th April, 1886.	REMARKS,—Supposed to be on board the S. S. Asia. Under 2 years' service.

R. C. HARE, *Major*,
Comdg. 1st Battn., Cheshire Regt.

Statement of Silver Balance in the Calcutta Mint for the week ending 7th March, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 29th February, 1888	4,21,632	
Value of Government silver in the Mint on the same date	9,52,444	13,74,076
ADD—		
Silver received by the Mint during the week on account of the Currency Department	10,391	
Ditto ditto Government	3,54,717	3,65,108
DEDUCT—		
New coin paid to Reserve Treasury during the week	2,99,000	17,39,184
Petty items issued for miscellaneous purposes	20,275	3,19,275
Balance on the evening of the 7th March, 1888		14,19,909
The Balance comprises—		
Silver held on account of the Currency Department	3,66,915	
Ditto ditto Government	*10,52,994	14,19,909
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	236	
Ditto ditto Government	...	236

* Includes Rs90,000 worth of small silver coin packed for despatch.

R. V. RIDDELL, *Lieut.-Colonel, R.E.*,
Master of the Mint.

CALCUTTA MINT.
The 8th March, 1888.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Notes.	Value.	Name of Claimant.
		R	
W31	D 23—10338	100	Babu Kali Charn, Calcutta.
W32	D 20—94078	100	Resaldar Major Jagat Singh, Jullundur.

C. G. VANSITTART,

Asst. Accountant Genl.,

In charge of Paper Currency Office.

ALLAHABAD,
The 7th March, 1888.

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Notes.	Value.	Name of Claimant.
		R	
47	E 26—94083	100	Abdool Shaw Mohamed Loore, care of Purmeshri Das, No. 16, Zeriputty, Burra Bazar, Calcutta.

J. A. ROBERTSON,

for Deputy Commissioner of Currency.

LAHORE,
The 5th March, 1888.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Reg. No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
34	B 92—34122	50	Presidency Postmaster, Madras.
35	T 6—17779	100	P. Sundrum, B.A., Salem.

R. A. STERNDALE,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

FORT ST. GEORGE,
The 27th February, 1888.

Rangoon Circle.

NOTES WHOLLY LOST OR DESTROYED.

Reg. No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
W 11	Q 5—06063	50	District Superintendent of Police, Rangoon.
	" —07097	50	
	" —14834	50	
	" —17647	50	
W 12	Q 6—27184	100	Captain E. T. Taylor, Cheshire Regiment, Rangoon.

W. H. EGERTON,
Asst. Comptroller, Paper Currency.

RANGOON,
The 2nd March, 1888.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office
on 7th March, 1888.

Atkinson, R. J.	Hughes, S.	Paterson, Mrs.
Durand, Louis.	Kugelman, G. L.	Penn, Mrs. G.
Gelder, F. Van.	Low, Mrs. M. H.	Robinson & Co.
Goodwin, R.	McMullen, Mr.	Tingey, T.
Harris, Dr.	Nicholas, J. M.	

Letters marked "Care of Post Office."

A. W.	Gaveia, Jose.	"Okeyo."
Alberto, S.	Geale, G. R.	Parkin, Mrs. H.
Angelina, S.	Gibbons, Miss M.	Peddle, John.
Bartholomew, R.	Glover, T.	Penn, Mrs. G.
Bates, E.	Godfrey, Jack.	Percival, Percy.
Beal, W. H.	Goldenstein, H.	Phillippe, H. S.
Beard, Arthur.	Goodwin, James.	Playle, G. E.
Beesley, George.	Grannon, Miss A.	Pyle, Mrs.
Betta, W. M.	Greenless, A.	Remington, Capt. F.
Biddlecombe, F. C.	Greenway, Miss. A.	A.
Bleek, Mrs.	Grey, Edward, Sir.	Rhoades, A. H.
Blomfield, F. C.	"Gusture."	Richardson, M.
Bohminger, Herr.	H. M.	Roe, Lt. R. J.
Bolton, H. W.	Hall, D.	Rolillo, L.
Braham, Mrs.	Hanbury, Mrs.	Russet, Madame E.
Bridson, E. G.	Hodgetts, W. G.	Scales, W. H.
Briscoe, Mrs.	House, F. W.	Schmidt, A. W.
Brown, John D.	Hughes, P.	Sanderson, T. W.
Bruse, Sante.	Hutchison, Colonel.	Sheppard, H. R.
Brutley, C. W.	Jackson, A. W.	"Sidonia."
Bulloch, J.	Johnson, Miss J.	Silvo, F.
Burton, A. H.	Jones, E. E.	Simpson, James.
Butler, Mrs. T. P.	Judge, Capt. F. C.	Skinner, T. C. M.
Caldicot, Dr. T.	Keisler, Dr. F. L.	Smit, Robert.
Carpenter, Mrs. W. G. L.	L. M. G.	Smith, H. B.
Cavanagh, J.	Lamorchand, J. R.	Smithe, Miss. M.
Clarke, R.	Lester, J. H.	Southerton, F. W.
Clifford, Charles.	Nindeman, L. K.	Stevenson, Capt. G. J.
Clifton, Talbot.	Lowless, H.	Stone, T.
Cohen, R.	Lucien, Mon. L.	Storkey, H.
Crofton, H. H. J.	Marshall, Mrs. E. A.	Street, Col. C. W.
Cuttreas, C. A.	Martin, R.	Stroud, Miss A. L.
Daly, M.	Massey, E. S.	Tanner, Miss.
Davis, Miss.	McMurtrie, A.	Taylor, W.
Demomet, F.	Michell, Major St.	"Temple."
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Gardiner, Geo.	Nisbet, Peter.	Yelverton, Mrs.
Gascond, S.	Norton, Mrs. C.	
Gaskell, Esq.	O'Brien, Mrs. Rosie.	

Registered Letters.

Angus, E.	Hartz, S.	Shapiro, Kopil.
Browne, H.	Nucci, Oreste.	Simpson, H. B.
Forrester, W.	Rosenthal Dora.	

Unclaimed Letters held in the Barrackpore Post Office on the
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Arrakiel, M.	Eyre, Mrs.	Stevenson, A. J.
Beattie, M. H.	June, Mrs.	Taylor, A. A.
Bass, Mrs.	Rose, R.	Taylor, A. E.
Dhumen, E. C.		

E. HUTTON,
Presidency Postmaster, Calcutta.

The 10th March, 1888.

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Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888. 13th Mar.	Per P. & O. Str. from Bombay.
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Zanzibar, Mozambique and East Coast of Africa generally, Delagoa Bay, Natal and Cape Colonies by B. I. Steamers from Aden to Zanzibar and thence by the Castle Mail Packets.	20th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China and Japan.	13th "	Ditto.
Australia, New Zealand and Tasmania.	13th "	Ditto.
Rangoon and Moulmein	14th "	Per Steamer Malda.
Akyab, Kyaukpuy, Sandoway and Rangoon.	14th "	Per Steamer Karagola.
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یہ دوا کلکتہ کے بڑے بڑے دلائی اور دیسی دوا خانوں میں بکتی ہی ماسوائے قیمت مذکورہ بالا کے معقول ڈاک چار اور آٹھ اونس کے تین کا آٹھ آنہ ; اور ایک پوند کے تین کا بارہ آنہ ۔

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Certificate Procedure, 1885. 8a. (1a. 6p.)

Rules for the Guidance of Officers in the administration of the Salt Department. R1-4 (3a.)

Board's Rules, or rules for the guidance of Officers engaged in the administration of the Revenue Department in the Lower Provinces of Bengal. Vols. I and II. R4 (5a.), and R3 (5a.) Interleaved copies. R5 (8a.) and R3-8 (8a.) respectively. Printed slips containing alterations and additions will be available to purchasers monthly at R2 per annum, including postage.

Bengali Translation of the Revised Salt Manual. 4a. (6p.)

Bengal Embankment Manual R2. With Map. R3 (4a.)

Memorandum on the Revenue History of Chittagong. By H. J. S. COTTON, C.S. R2-4 (4a.)

Ward's Manual, 1882. R1 (2a.)

A Revenue History of the Sunderbans. By F. E. PARGITER, C.S. R2-8 (3a.)



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 10, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

HINDU FAMILY ANNUITY FUND.

Resolution of the Subscribers passed at the General Meeting held on 28th January, 1888.

That the Directors be authorised to draw in the manner provided in Rule 65 Rupees (10,483) ten thousand four hundred and eighty-three only, during the year 1888-89 from the Deposit Account with the Government of India.

RAMAPRASANNA GHOSH,

Secretary.

CALLY CHARAN GHOSE,

Chairman.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 072756, of the $4\frac{1}{2}$ per cent. loan of 1879, for

Rs500, originally standing in the name of the Bank of Bengal, Note No. 079105, of the $4\frac{1}{2}$ per cent. loan of 1879, for Rs500, originally standing in the name of William Watson & Co., and Notes Nos. 082145 and 082149 of the $4\frac{1}{2}$ per cent. loan of 1879, for Rs100 each, originally standing in the name of Rustomjee Arderseer, and last endorsed to E. H. Hearn, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

WILLIAM WATSON & CO.,

28, Appollo Street, Bombay,

Agents for E. H. Hearn,

of Post Panwell.



The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 10, 1888.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 2nd March, 1888.

PRESENT :

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Rana Sir Shankar Bakhsh Singh Bahádur, K.C.I.E.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble W. S. Whiteside.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of
Vizianagram.

RESERVE FORCES BILL.

The Hon'ble LIEUTENANT-GENERAL CHESNEY moved that the Bill to regulate Her Majesty's Indian Reserve Forces be taken into consideration. He said :—

"In introducing this Bill into Council a fortnight ago I explained that the object of it was, following the system in force in regard to the English army, to

establish a simple procedure to provide for the conditions of service of the men about to be brought into the Indian reserve force under measures lately determined upon with the approval of Her Majesty's Government. In ordinary course the Bill would have been referred to a Select Committee, and also to the different Local Governments and Administrations, who would have been invited to record their opinions on the Bill, and the Select Committee would not have proceeded to consider the Bill until those reports had been laid before it. Meanwhile, men passing into the reserve of the army under the conditions at present subsisting would, as a matter of equity, as soon as this Bill was passed, be given an opportunity of re-considering their position, and of electing or otherwise for the reserve under the new conditions. I mentioned to the Council in introducing the Bill that the army reserve measures had so far taken very little effect, partly because the army was engaged in active operations and consequently the men were not allowed to transfer themselves to the reserve, and also partly because the establishment of the infantry of the Indian army was not quite complete. But these causes which suspended the progress of this measure having now terminated, and there being reason to believe that much more active and considerable progress will shortly be made in the formation of the reserve, it is I think exceedingly desirable that all the men who draft into it should be subject at once to their final conditions, and that they should be spared the trouble of being called upon to join their regiments in order to have a new set of conditions explained to them and their assent or dissent obtained to them. That is the reason why it is very desirable that this measure should become law at once.

•“The provisions of the Bill are of an extremely simple kind. It is very unlikely that reference to the Local Governments and Administrations would result in any substantial change or in any change even in the wording of the Bill; it may be observed also that the conditions established by it are of a more easy character as regards the soldier than those under which he is now serving in the reserve, inasmuch as that the penalties which the Bill provides in the event of a man failing to obey the summons when called upon to join his regiment are of a much easier and lighter nature than the penalties to which the man is now liable who, whilst on furlough, disobeys an order to join his regiment. So that it may be said that the soldier will gain rather than lose by the Bill becoming law.

“Under these circumstances I beg to ask that the Bill be now taken into consideration.”

The Motion was put and agreed to.

The Hon'ble LIEUTENANT-GENERAL CHESNEY also moved that the Bill be passed.

The Motion was put and agreed to.

The Council adjourned to Saturday, the 10th March, 1888.

S. HARVEY JAMES,
Secy. to the Govt. of India,
Legislative Department.

FORT WILLIAM; }
The 5th March, 1888.



SUPPLEMENT TO
The Gazette of India.

No. 10.} CALCUTTA, SATURDAY, MARCH 10, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully or make known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.

Irrigation.

**REVENUE REPORT OF IRRIGATION WORKS IN THE BOMBAY PRESIDENCY
(EXCLUDING SIND) FOR 1886-87.**

No. 46 I., dated Calcutta, the 2nd March 1888.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of Bombay, Public Works Department, No. 12 W. I., dated the 6th February 1888, forwarding the above Report, and the Resolution of the Local Government reviewing it.

OBSERVATIONS.—The Report of the Chief Engineer for Irrigation has been so carefully reviewed in the Resolution of the Government of Bombay, that the Government of India finds that very few additional remarks are required.

2. The Capital outlay, direct and indirect, incurred up to the end of

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1886-87, is shown in the following statement for all works in the Deccan and Guzerat, for which Capital and Revenue accounts are kept :—

		Number of Works.	Expenditure during the year 1886-87.	Expenditure to end of the year 1886-87.	Sanctioned Estimate.
			Rs.	Rs.	Rs.
Productive Public Works	In operation . . .	7	67,093	1,02,74,199	1,05,01,332
Protective Public Works	In operation . . .	3	4,22,621	60,69,756	67,54,587
	In abeyance . . .	2	3,658	99,322	17,42,810
Minor Works (of which Capital and Revenue Accounts are kept)	In operation . . .	25	65,400	56,79,567	59,55,796
	Under construction . . .	1	16,500	1,19,636	1,69,125
	In abeyance . . .	1	8,889	1,82,647	2,08,080
Total . . .		...	5,84,161	2,24,25,127	2,53,31,730

There appears to be some discrepancy, which should be eliminated from future reports, in the number and nomenclature of the Minor Works for which Capital and Revenue Accounts are kept. The statement on page 1 of Part I of the Revenue Report mentions only 22 minor works as being in operation, but from other statements it would appear that there are 25 such works. The works at present in abeyance are the Chankapur and Maladevi Tanks under the head of Protective Works, and the second section of the Gokak canal under Minor Works.

3. The Revenue Accounts of the year showed the following actual results :—

	Gross Revenue.	Net Revenue.	Percentage of net Revenue on total Capital outlay to end of the year.
	Rs.	Rs.	
Productive Public Works	2,57,796	1,23,598	1.2
Protective „ „	13,461	—22,433	Nil.
Minor Works (of which Capital and Revenue Accounts are kept)	63,211	—6,114	Nil.
Total	3,34,468	95,051	0.42

There is a considerable improvement in the net Revenue from Productive Public Works, but none in the other classes, both of which continue to work at a loss to the State.

4. The Minor Works of which only Revenue Accounts are kept produced a gross revenue of Rs. 5,16,741 and a net revenue of Rs. 2,69,140 during the year. These results compare favourably with those of previous years.

5. The areas irrigated by the different classes of works are shown below :—

	1886-87.	1885-86.	1884-85.
	Acre.	Acre.	Acre.
Productive Public Works	21,187	26,107	21,609
Protective „ „	7,625	16,135	2,677
Minor Works—			
For which Capital and Revenue Accounts are kept	13,816	17,208	15,369
For which only Revenue Accounts are kept	141,856	121,221	140,635

The decrease in area in the case of the first three classes in the above table, as compared with the previous year, is due to the rainfall of the season having been very favourable for cultivation. The extension of the area under sugarcane was, however, very marked, and this is a very satisfactory feature in the operations of the year, and has resulted in a considerable increase in the average water-rate per acre irrigated. It seems now to be clearly proved that the reduction in the water-rates, which was determined upon in 1883-84, has failed to extend the area of irrigation and that a gradual return to the old rates should be contemplated.

6. There has been no material decrease in maintenance charges on canals in full operation ; the present cost of maintenance cannot be considered otherwise than excessive. It is noticed that the recent amalgamation of the duties of the Public Works Department Establishment may be expected to effect some improvement under this head. The necessity for economy must be continually kept in view.

7. The diminution in the balance of demands unrealized at the end of the year is satisfactory.

8. In the concluding paragraphs of the Resolution of the Government of India on the Revenue Report of 1885-86 the delay in the submission of this Report was noticed. The report for 1886-87 was received on the 10th of February 1888, or one day earlier than that of the previous year. It is noticed that the Report of the Chief Engineer for Irrigation was submitted on the 22nd November 1887 ; it is not understood why the review of the Local Government with the report could not have been prepared and despatched from Bombay on an earlier date than the 6th of February 1888.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Department of Finance and Commerce, and to the Revenue and Agricultural Department for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Bombay for information and guidance, and that copies of the Report

The Governments of Madras, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces and Burma.
The Foreign Department for communication to the Resident at Mysore and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India and Rajputana.

and of the Resolution be forwarded to the Local Governments and Administrations noted in the margin, in the Public Works

Department, for information.

Ordered further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State.

R. HOME, Colonel, R.E.,
Deputy Secy. to the Govt. of India.

No. 12 W. I.—269, dated 6th February, 1888.

RESOLUTION—By the Government of Bombay, Public Works Department.

Letter from the Chief Engineer for Irrigation and Superintending Engineer, Central Division, No. 3305, dated 22nd November 1887.

Forwards the Irrigation Revenue Report of the Bombay Presidency, excluding Sind, for 1886-87, Parts I and II.

RESOLUTION.—The Irrigation Works in the Deccan and Gujarat, to which this report refers, comprise in all thirty-four new schemes in operation, and a large number of old tanks and small canals (included in Part II), which are maintained by Government, but on which there has been no Capital expenditure.

2. The works of the former class, for which Capital Accounts are kept, include seven projects classified as Productive Public Works, three as Protective, and twenty-four as Minor Works. Statement 1 B. includes one more work (the Nilgund Tank) which does not appear in the list of works in operation in the first paragraph of the report, or in Statement 1 C. The omission should be explained.

3. The Capital outlay during the year amounted to Rs. 5,84,161, and at the end of the year stood at Rs. 2,24,25,127. This is inclusive of three works in progress, and one in abeyance.

4. The following is an abstract of the Capital Account :

						During year.	To end of year.
						Rs.	Rs.
Major Works—							
Productive Works	.	.	.	.	.	67,093	1,02,74,199
Protective Works	.	.	.	.	.	4,26,279	61,69,078
● TOTAL, MAJOR WORKS						4,93,372	1,64,43,277
Minor Works	.	.	.	.	.	90,789	59,81,850
GRAND TOTAL						5,84,161	2,24,25,127

5. The following are the unexpended balances of the sanctioned estimates for the works of each class :—

	Rs.
Productive Works	2,27,133
Protective Works	23,28,319
Minor Works	3,51,151

Rs. 29,06, 603

Of this amount, Rs. 16½ lakhs under head “Protective” is for the Chankápur and Maladevi Tanks, both of which are at present in abeyance.

6. The works in operation, excluding old works, comprise in all 560 miles of Main and Branch Canals, and 416 miles of distributaries. The reservoirs cover an area of 26,786 acres or 42 square miles.

7. The financial results of the year were as follows :—

	Area irrigated.	REVENUE REALIZED.		Total.	Working expenses.	Net Revenue.
		Direct receipts (water-rates), &c.	Share of land revenue.			
	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.
Productive Works .	21,187	2,52,332	5,464	2,57,796	1,34,198	1,23,598
Protective Works .	7,025	13,461	...	13,461	35,894	-22,433
Minor Works for which Capital Accounts are kept	13,816	59,124	4,087	63,211	69,325	-6,114
TOTAL .	42,628	3,24,917	9,551	3,34,468	2,39,417	95,051
Minor Works for which only Revenue Accounts are kept. .	141,856	6,029	5,10,712	5,16,741	2,47,601	2,69,140
GRAND TOTAL .	184,484	3,30,946	5,20,263	8,51,209	4,87,018	3,64,191

8. Taking all the works for which Capital Accounts are kept together, there was a decrease in area irrigated, as compared with the previous year, of 16,822 acres, which is ascribed to the exceptionally favorable rainfall throughout the season. The Revenue *Assessments* during the year show an increase of Rs. 20,243, and the realizations an increase of Rs. 54,591, as compared with the previous year, notwithstanding the falling off in area irrigated.

9. On the other hand, the figures of working expenses show an increase of Rs. 28,731.

10. The amount on account of assessments of direct receipts unrealized at the close of the year was Rs. 23,739, showing a satisfactory decrease on the amount outstanding at the close of the previous year, which was Rs. 50,730.

11. The interest charges on the Capital outlay on the Productive Works during the year amounted to Rs. 3,91,209, against which the net revenue realized from works of that class was Rs. 1,23,598, showing a loss of Rs. 2,67,611, whereby the interest account was increased to Rs. 56,02,838.

In the previous year the interest charges on Productive Works were Rs. 3,87,865, and the net revenue was Rs. 94,292, showing a loss of Rs. 2,93,573.

There was thus an improvement of Rs. 29,306 in net revenue, and an increase of Rs. 3,344 only in the interest charges during the year.

12. The assessments of the year compare with those of the previous year as follows :—

	ASSESSMENTS.	
	1886-87.	1885-86.
	Rs.	Rs.
Major Works—		
Productive	2,31,523	2,18,408
Protective	12,741	7,544
Minor Works	56,211	57,250
TOTAL .	3,03,475	2,83,232

and taking the figures in detail :—

	1886-87.			1885-86.		
	Water-rates.	Other receipts.	Total.	Water-rates.	Other receipts.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Productive Works .	1,30,636	1,03,887	2,34,523	1,17,141	1,01,267	2,18,408
Protective Works .	10,251	2,490	12,741	6,553	991	7,544
Minor Works .	47,916	8,295	56,211	48,602	8,678	57,280
TOTAL .	1,88,803	1,14,672	3,03,475	1,72,296	1,10,936	2,83,232

13. The water-rates per acre irrigated were :—

	1886-87.	1885-86.
	Rs.	Rs.
Productive Works	6.16	4.19
Protective Works	1.34	0.40
Minor Works	3.47	2.82
TOTAL	4.43	2.89

The increase in average rate is due partly to the free grant of water in the previous year for fresh irrigation on the newly opened Nira Canal and Mhaswad Tank, and partly to the areas irrigated in 1885-86 having included a large area of inferior crops assessed at low rates, for which water was taken in consequence of the unfavorable rainfall in that year.

14. The following table shows the principal crops irrigated each year :—

	1886-87.	1885-86.
	Acres.	Acres.
Gardens and Orchards	2,993	3,462
Sugar	5,239	4,100
Wheat	9,497	10,604
Rice	4,291	3,166
Jowar	3,827	13,347
Bajri	2,976	7,237
Gram	1,983	3,508
Ground-nut	5,418	5,604
Condiments	1,255	1,085

The principal decreases were thus in Jowar and Bajri.

15. In para. 8 of the report the matter of the effect of the general reduction of water-rates ordered in 1883-84 is referred to. It appears to be established that the reduction has not resulted in a large extension of the area irrigated, which is dependent chiefly on the amount and distribution of the rainfall. On the expiry of the current year the reduced rates will have been in force five years, and a detailed report should be made during next rains for submission to the Secretary of State, with a view to the subject being re-considered, as the reduction appears to have resulted only in a considerable loss of revenue to the State without a corresponding or proportionately larger benefit to the people.

16. The item "other receipts" comprises the following :—

	Rs.
Plantations	13,431
Miscellaneous	91,690
Share of Land Revenue	9,551
	Rs. 1,14,672

The receipts under "Miscellaneous" are principally from water-supply of towns, of which Rs. 79,437 was for Poona. The amounts for Sholapur and Karad are not shown. The revenue from plantations shows considerable development, the figures for the last four years being—

	Rs.
1883-84	5,491
1884-85	8,807
1885-86	10,938
1886-87	13,431

17. The increase in working expenses has already been referred to. It is accounted for in part by the recent opening of the Nira Canal and Mhaswad Tank. It is hoped that with the recent amalgamation of duties there will be an improvement in future under this head, as the charges for Establishment will be less. The maintenance charges per acre irrigated amounted to Rs. 4.39, which is excessive.

18. A large number of the works show a loss on the working of the year. Only 16 out of 34 show a surplus of revenue over expenses. Of these the Mutha Canal heads the list with a net revenue of Rs. 1,07,329, and the Krishna Canal comes next with a net revenue of Rs. 8,965. The Khari Cut Works show satisfactory development. Of the 18 works on which there was a loss, the recently opened Nira Canal and Mhaswad Tank show the largest debit, but this will of course improve. The Mhaswad Tank Canal No. II, which commands the bulk of the land to be irrigated by that scheme, was only opened at the beginning of the year, and the prospects of the water being extensively utilized are encouraging. Of the rest, the Jamda Canals and the Ashti Tank give the worst results. The position, as a whole, would be very different, if each of the works on which there is now a loss could be made to pay its working expenses.

19. The past history of the Jamda Canals and of the Pravara River Works (Lakh and Ojhar Canals) shows that, until the storage tanks at Chankapur and Maladevi, which have been commenced, but are at present in abeyance, are completed, they will continue to yield results altogether disproportionate with the expenditure incurred upon them, or with their capabilities with an improved supply, and it is feared they will continue to be a burden on the finances, though useful to a limited extent in mitigating the local effects of seasons of drought.

20. The debits to Capital Account for Establishment charges came to 39 per cent. on outlay, which is very high. The Revenue Accounts were debited with Establishment charges to the extent of 12.7 per cent. on direct receipts and 26.9 per cent. on the outlay for repairs. The charge to works for which only Revenue Accounts are kept (Part II) was Rs. 1,23,637, as compared with an outlay of Rs. 70,055 only: the charge amounts to 24 per cent. on the gross revenue derived from the works. It is anticipated that the recent amalgamation of Public Works and Irrigation duties in certain of the districts will improve these results in future years, but it will be the special duty of the Superintending Engineers to see that the maintenance of works of irrigation is as carefully supervised as formerly, and that there is no sacrifice of efficiency.

21. Copies of the report and of this Resolution should be forwarded, as usual, to the Government of India and the Secretary of State.

WALTER C. HUGHES,
Under-Secretary to Government.

To

The Financial Department, Secretariat.
The Revenue Department, Secretariat.
The Commissioner, N. D.
The Commissioner, C. D.
The Commissioner, S. D.
The Survey and Settlement Commissioner.
The Director of Land Records and Agriculture.
The Chief Engineer for Irrigation and Superintending Engineer, C. D.
The Superintending Engineer, N. D.
The Superintending Engineer, S. D.
The Superintending Engineer for Irrigation in Sind.
The Examiner of Public Works Accounts.
The Government of India.
The Secretary of State for India. } By letter.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

REPORT ON POSTAL LIFE INSURANCE AND MONTHLY ALLOWANCE SCHEME
FOR 1886-87.

No. 1306A., dated Calcutta, 8th March 1888.

ORDER—By the Government of India, Department of Finance and Commerce.

READ—

Letter from the Director General of the Post Office of India, No. 10771, dated the 30th December 1887, and enclosures.

Ordered, that the above letter and of its enclosures be published in the *Gazette of India* for general information.

CHARLES J. WEIR,
Officiating Under-Secretary to the Government of India.

From F. R. HOGG, Esq., Director General of the Post Office of India, to the Secretary to the Government of India, Department of Finance and Commerce,—No. 10771, dated 30th December 1887.

I have the honour to submit the Annual Report on the operations of the Postal Life Insurance and Monthly Allowance scheme during the official year 1886-87.

2. This scheme is restricted to postal employés and was introduced in February 1884, so that the year under report is the third complete year of its existence. The minimum sum for which a life can be insured is ₹50, the maximum ₹4,000, and the benefit can be secured either by an immediate lump payment or by monthly payments which continue during life or terminate at the age when officers usually expect to retire from the public service. A monthly allowance is either immediate or deferred while the annuity thus purchased must be for a sum of not less than eight annas or more than fifty rupees per month.

3. During the year, the rule under which one-half surrender value can be allowed when payments are discontinued, was modified so as to exclude policies and contracts on which three years' subscriptions have not been paid. Five applications for life insurance were refused because of unfavourable medical reports on the lives of the persons who applied for these insurances.

4. Statement No. I shows that, during the year under report, 141 persons insured their lives for sums which aggregated ₹1,36,650, and that the total realisations on account of premium, both on old and new policies, came to ₹29,283. Claims were met to the extent of ₹7,715, of which ₹7,600 represent the value of seven policies paid on six lives insured, and the remainder, the half surrender value, on five policies relinquished. Ten policies were surrendered for a gross assured sum of ₹5,050, and eleven policies lapsed for a total amount of ₹9,650.

LIFE INSURANCE.	Up to 31st March 1886.	Up to 31st March 1887.
Number of lives insured	568	709
Amount received in premia	₹ 39,567	₹ 68,850
Amount of Insurance	7,55,075	8,91,725
Amount of claims met	5,773	13,488

On the margin is entered a summary which contrasts the principal results of the business for two years. None of the new policies were effect-

ed by a single payment: 102 policies, securing a total assurance of ₹1,00,550, were obtained under the system of paying the premium for a fixed period; and 39 policies, for a total sum of ₹36,100, were issued under the plan of life payments. Fifty-seven of the new policies were taken out in the Lower Provinces of Bengal: 20 in Madras, 19 in Bombay, and 18 in Assam. Burma is the only circle in which no advantage at all was taken of the scheme. Deducting 63 policies, for a total sum of ₹73,250, which were surrendered, cancelled, discharged, or allowed to lapse since the business began, 646 policies were in force on the 31st March 1887, representing an aggregate assurance of ₹8,18,475 as detailed below:—

- 1 for ₹700 effected by a payment of premium in one sum.
- 240 „ ₹3,00,775 effected by payment of premium up to the age of 50.
- 195 „ ₹2,54,750 effected by payment of premium up to the age of 55.
- 210 „ ₹2,62,250 effected by payment of premium during life.

5. A distribution of Life Insurance policies among the several grades of postal officials is given on the margin.

POSTAL OFFICIALS.	Number on 31st March 1887.	NUMBER OF LIFE INSURANCE POLICIES TAKEN OUT.			Percentage of lives insured.
		Up to 31st March 1886.	During 1886-87.	TOTAL.	
Superintendents and Inspectors	352	45	12	57	16.19
Post-Masters, Sub-Post-Masters and Village Post-Masters	4,901	187	35	222	4.53
Schoolmasters and extraneous Agents	2,214	1	3	4	.18
Clerks	5,342	242	59	301	5.63
Postmen and Village Postmen	14,021	67	23	90	.64
Road Establishment	12,098	17	3	20	.16
Signallers, &c., in combined offices	642	9	6	15	2.33
TOTAL	39,570	568	141	709	1.79

Excluding the poorer paid classes, amongst whom the exercise of providence of this kind must be very exceptional, the percentage of lives insured on the total number of employes has

risen from 3.80 per cent. in 1885-86 to 4.45 per cent. in 1886-87.

6. Under the head of Monthly Allowance, no advance has taken place. One contract for a deferred allowance of Rs 5 was concluded, and one contract for a like amount was surrendered, so that at the close of the year four contracts only existed for sums aggregating Rs 24. The same results appeared in the last annual report.

7. The following figures exhibit the financial result of the business :—

Life Insurance.		R	a.	p.	R	a.	p.
Balance on 31st March 1886 as shewn in last report	...	33,793	12	3			
Add Interest for 1883-84	0 4 5						
" " " 1884-85	210 2 8						
" " " 1885-86	831 13 10						
Amount of premia received during 1886-87	29,283 1 8	1,042	4	11			
Deduct amount of claims met	7,715 6 4						
		21,567	11	4			
Interest for 1886-87	...	1,571	8	8	57,975	5	2
Monthly Allowances.							
Balance on 31st March 1887 as shewn in last report	...	1,131	0	10			
Add interest for 1883-84	3 1 10						
" " " 1884-85	45 15 9						
" " " 1885-86	46 0 7	95	2	2			
Amount of subscriptions received during 1886-87	48 10 4	1,226	3	0			
Deduct claims met	163 12 11						
	—115 2 7						
Interest for 1886-87	38 8 10	—76	9	9			
TOTAL BALANCE ON 31ST MARCH 1887					1,149	9	3
					59,124	14	5

On the 31st March last, the liabilities stood as follows :—

	Number.	Amount.	REMARKS.
Life policies in existence	646	R 8,18,475	Payment in a lump sum.
Monthly Allowances in existence.			
Immediate	1	5	Payment commenced on 1st March 1884.
Deferred	3	19	Payment to commence as shewn below :—
			R 10 per mensem on 1st September 1915.
			" 4 per mensem on 1st February 1894.
			" 5 per mensem on 1st July 1896.

8. Two statements, marked A and B, are added, giving further detailed information with the object of facilitating a valuation of the assets and liabilities of the business.

II.—MONTHLY ALLOWANCES.

POSTAL CIRCLE.	IMMEDIATE MONTHLY ALLOWANCE SECURED BY PAYMENT OF SINGLE SUBSCRIPTION.						DEFERRED MONTHLY ALLOWANCE SECURED BY PAYMENT OF MONTHLY SUBSCRIPTION.						TOTAL.	
	Number of Subscribers.	Amount of Subscription received.	Amount of Monthly Allowance secured.	Claims of Monthly Allowance met.	Number of Subscribers.	Amount of Subscription received.	Amount of Monthly Allowance secured.	Claims of Monthly Allowance met.	Number of Subscribers.	Amount of Subscription received.	Amount of Monthly Allowance secured.	Claims of Monthly Allowance met.		
Bengal	R a. p. ...	R ...	R a. p. 130 0 0	...	R a. p. ...	R ...	R a. p. ...	...	R a. p. ...	R ...	R a. p. 130 0 0		
Behar		
Eastern Bengal		
Assam		
Burma		
North-Western Provinces		
Oudh	4 2 8	...	...	...	4 2 8	...	...
Rajputana		
Central India		
Central Provinces		
Madras		
Bombay	2 12 2	...	33 12 11	...	2 12 2	...	33 12 11		
Sind	1	41 11 6	5	...	1	41 11 6	5	...		
Punjab		
Railway Mail Service		
Chief Office, Calcutta		
TOTAL OF 1886-87	130 0 0	1	48 10 4	5	33 12 11	1	48 10 4	5	163 12 11		
TOTAL OF 1885-86	468 5 4	1	40 6 8	10	...	1	40 6 8	10	468 5 4		
Increase or Decrease	8 3 8	...	33 12 11	...	8 3 8	...	...
	338 5 4	...	...	5	...	...	...	5	304 8 5		

ABSTRACT.

POSTAL CIRCLE.	LIFE INSURANCE.					MONTHLY ALLOWANCES.				
	Balance, 1st April 1886.	Premium received.	TOTAL.	Claims paid.	Balance, 31st March 1887.	Balance, 1st April 1886.	Subscription received.	TOTAL.	Claims paid.	Balance, 31st March 1887.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Bengal	13,719 1 4	9,560 4 3	23,279 5 7	4,598 12 11	18,680 8 8	1,068 8 10	...	1,068 8 10	130 0 0	938 8 1
Behar	2,238 12 9	1,603 11 3	3,842 8 0	...	3,842 8 0	...	...	...	...	...
Eastern Bengal	1,242 5 8	1,112 1 6	2,354 7 2	...	2,354 7 2	...	...	...	...	...
Assam	3,715 0 8	2,723 0 7	6,438 1 3	600 0 0	5,838 1 3	...	...	...	...	...
Burma	462 8 2	289 9 4	752 1 6	...	752 1 6	...	...	...	...	...
N.-W. Provinces	1,219 3 2	2,039 4 7	3,258 7 9	...	3,258 7 9	...	...	...	...	...
Oudh	943 1 4	512 12 0	1,455 13 4	...	1,455 13 4	7 4 8	4 2 8	11 7 4	...	11 7
Rajputana	646 6 1	442 4 8	1,088 10 9	...	1,088 10 9	...	...	...	...	...
Central India	381 1 6	179 4 4	560 5 10	...	560 5 10	...	...	...	...	...
Central Provinces	641 2 4	704 10 7	1,345 12 11	...	1,345 12 11	...	...	...	...	...
Madras	4,972 11 7	4,593 9 10	9,566 5 5	1,000 0 0	8,566 5 5	...	...	...	...	...
Bombay	4,743 8 8	3,206 14 3	7,950 6 11	1,516 9 5	6,433 13 6	55 3 4	2 12 2	57 15 6	33 12 11	24 2
Punjab	1,557 3 8	1,553 8 4	3,110 12 0	...	3,110 12 0	...	...	...	...	...
Sind	2,688 6 8	762 2 2	1,926 4 6	...	1,926 4 6	...	41 11 6	41 11 6	...	41 11
TOTAL OF 1886-87	33,793 12 3	29,283 1 8	63,076 13 11	7,715 6 4	55,361 7 7	1,131 0 10	48 10 4	1,179 11 2	163 12 11	1,015 14 1
TOTAL OF 1885-86 . . . . .	...	24,677 3 3	...	4,273 11 8	...	...	40 6 8	...	468 5 4	...
Increase . . . . .	...	4,605 14 5	...	3,441 10 8	...	...	8 3 8	...	...	...
or Decrease . . . . .	...	...	...	...	...	...	...	...	304 8 5	...

	LIFE INSURANCE POLICIES ISSUED.		MONTHLY ALLOWANCE CONTRACT ISSUED.	
	No.	Amount.	No.	Amount.
		R a. p.		R a. p.
Balance of 1885-86	533	7,04,125 0 0	4	24 0 0
Issued during the year	141	1,36,650 0 0	1	5 0 0
TOTAL	674	8,40,775 0 0	5	29 0 0
DEDUCT—				
Discharged during the year	7	7,600 0 0	...	...
Lapsed and surrendered as per details below	21	14,700 0 0	1	5 0 0
Balance of 1886-87	646	8,18,475 0 0	4	24 0 0

Details relating to Surrendered, Lapsed or Cancelled Policies or Contracts.

POSTAL CIRCLE.	SURRENDERED.		LAPSED.		CANCELLED.		TOTAL.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		R		R		R		R
Bengal	1	2,000	2	2,000	...	...	3	4,000
Bombay	3	900	1	200	...	...	4	1,100
Madras	2	1,000	...	...	...	...	2	1,000
N.-W. Provinces	3	650	3	1,350	...	...	6	2,000
Assam	1	500	3	2,000	...	...	4	2,500
Burma . . . . .	...	...	1	4,000	...	...	1	4,000
Central Provinces . . . . .	...	...	1	100	...	...	1	100
TOTAL	10	5,050	11	9,650	...	...	21	14,700

A.—Life Insurance.

Statement shewing (1) present ages on 31st March 1887 of lives assured, (2) number of lives assured of the same age on that date, (3) the amount of premiums paid in lump sum, or payable monthly for stated periods or for life, and (4) the amounts assured during the period from February 1884 to March 1887.

LIVES ASSURED BY SINGLE PAYMENT.				LIVES ASSURED BY PAYMENT OF MONTHLY PREMIUMS FOR STATED PERIODS.				LIVES ASSURED BY PAYMENT OF MONTHLY PREMIUMS FOR LIFE.			
UNTIL THE AGE OF 50.				UNTIL THE AGE OF 55.				UNTIL THE AGE OF 55.			
Present ages of lives assured.	Number of lives assured that are of the same age.	Amount of premiums paid (lumped together).	Amount assured (lumped together).	Present ages of lives assured.	Number of lives assured that are of the same age.	Monthly premiums payable (lumped together).	Amount assured (lumped together).	Present ages of lives assured.	Number of lives assured that are of the same age.	Monthly premiums payable (lumped together).	Amount assured (lumped together).
21	...	R a. p.	R a. p.	21	...	R a. p.	R a. p.	21	...	R a. p.	R a. p.
22	1,500 0 0	22	4	3 10 6	1,950 0 0	22	1	...	...
23	5,000 0 0	23	3	2 7 2	1,250 0 0	23	2	...	500 0 0
24	4,050 0 0	24	4	8 15 4	4,500 0 0	24	6	2 8 0	1,500 0 0
25	6,050 0 0	25	5	14 3 2	6,600 0 0	25	7	12 15 10	7,500 0 0
26	12,650 0 0	26	6	8 5 4	3,850 0 0	26	7	24 9 2	13,050 0 0
27	13,200 0 0	27	13	23 13 10	10,800 0 0	27	5	5 8 2	2,800 0 0
28	9,550 0 0	28	7	16 7 4	6,900 0 0	28	8	19 9 4	10,000 0 0
29	8,825 0 0	29	14	33 2 7	13,650 0 0	29	10	30 15 10	15,500 0 0
30	24,600 0 0	30	7	25 7 10	9,700 0 0	30	9	24 6 0	11,250 0 0
31	15,750 0 0	31	12	40 12 7	15,850 0 0	31	8	27 7 7	12,000 0 0
32	36,100 0 0	32	15	62 15 3	23,200 0 0	32	7	18 12 6	8,300 0 0
33	17,900 0 0	33	7	23 12 0	8,500 0 0	33	12	12 5 10	5,050 0 0
34	27,250 0 0	34	8	42 6 4	14,000 0 0	34	13	39 13 2	15,650 0 0
35	15,000 0 0	35	12	50 1 2	15,200 0 0	35	11	44 1 5	17,050 0 0
36	28,650 0 0	36	8	39 8 6	12,000 0 0	36	10	20 6 8	10,900 0 0
37	7,350 0 0	37	10	33 9 6	9,500 0 0	37	11	21 10 11	8,900 0 0
38	15,250 0 0	38	11	44 1 2	12,150 0 0	38	12	48 9 10	16,600 0 0
39	10,350 0 0	39	11	74 11 11	19,750 0 0	39	9	48 2 6	16,200 0 0
40	22,000 0 0	40	5	37 8 10	9,500 0 0	40	7	19 11 9	6,250 0 0
41	4,000 0 0	41	11	66 8 9	15,150 0 0	41	8	35 6 8	11,150 0 0
42	6,500 0 0	42	5	21 7 6	4,550 0 0	42	8	40 13 2	12,300 0 0
43	3,050 0 0	43	5	39 6 0	8,200 0 0	43	6	51 3 7	15,000 0 0
44	3,200 0 0	44	1	22 14 8	4,000 0 0	44	7	37 5 6	10,500 0 0
45	100 0 0	45	3	21 4 0	4,000 0 0	45	5	32 4 8	8,700 0 0
46	46	4	66 0 8	10,500 0 0	46	1	26 6 6	6,750 0 0
47	2,000 0 0	47	4	61 14 0	9,500 0 0	47	2	0 13 0	200 0 0
48	48	...	...	...	48	4	6 3 2	1,500 0 0
49	49	...	...	...	49	5	20 12 10	4,850 0 0
50	50	...	...	...	50	3	36 7 6	8,050 0 0
51	51	...	...	...	51	3	6 0 4	1,200 0 0
52	52	...	...	...	52	1	12 6 4	2,500 0 0
53
54
55
...	1	469 0 0	700 0 0	...	195	885 7 11	2,54,750 0 0	...	210	743 3 11	2,62,250 0 0

B—Monthly Allowances.

Statement shewing (1) the present ages (on 31st March 1887) of those in receipt of Monthly Allowances, and of those subscribing for deferred allowances, (2) the number of subscribers of the same age on that date, (3) the amount of subscription paid in lump sum or payable monthly for stated periods (stating when the subscriptions cease and Monthly Allowances commence), and (4) the amount of Monthly Allowances secured during the period from February 1884 to March 1887.

IMMEDIATE MONTHLY ALLOWANCE SECURED BY PAYMENT OF SINGLE SUBSCRIPTION.				DEFERRED MONTHLY ALLOWANCE SECURED BY PAYMENT OF MONTHLY SUBSCRIPTION.						
Present ages of those in receipt of Monthly Allowances.	Number of those that are of the same age.	Amount of Subscription paid in lump sum.	Amount of Monthly Allowances secured.	Present age of Subscribers.	Number of Subscribers of the same age.	Amount of Subscription payable monthly.	Amount of Monthly Allowances secured.	Period for which subscription is payable.	Age when subscription will cease.	Date when Monthly Allowance is to commence.
		<i>R a. p.</i>	<i>R a. p.</i>			<i>R a. p.</i>	<i>R a. p.</i>			
				25	1	1 0 8	10 0 0	After 30 years .	54	1st September 1915.
26	1	1,063 12 10	5 0 0	26	1	4 12 0	4 0 0	After 10 years .	33	1st February 1894.
				34	1	4 10 2	5 0 0	After 10 years .	43	1st July 1896.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1888.

(See Supplement to the Gazette of India, dated 25th February 1888.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14														
QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																											
District.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THUR CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.		
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	
MADRAS.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Madura	7 13	8 3	...	13 14	13 6	14 13	14 6	22 11	21 2	23 8	23 8	29 8	27 14	...	...	...	...	...	...	...	...	...	...	126 6	131 3	13 10	15 6
UPPER BURMA.	9 13	9 13	...	9 4	9 4	8 14	8 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	22 0	22 12
MYSORE.	9 9	9 8	11 6	10 0	10 0	12 8	11 8	24 0	24 0	...	...	35 15	39 0	...	...	...	...	...	...	...	...	...	...	84 0	84 0	10 12	10 12
Bangalore . . . . .	...	...	12 0	13 0	13 0	16 0	16 0	...	...	...	...	44 0	44 0	...	...	...	...	...	...	...	...	...	...	132 0	144 0	9 0	10 0
Kolar	11 0	11 0	9 8	14 0	14 0	16 0	16 0	...	...	...	...	48 0	48 0	...	...	...	...	...	...	...	...	...	...	340 0	340 0	10 0	10 0
Tumkur	10 8	10 0	10 8	12 8	12 8	14 0	14 0	40 0	40 0	32 0	32 0	36 0	38 0	...	...	...	...	...	...	...	...	...	...	84 0	84 0	10 0	10 0
Mysore . . . . .	...	...	9 0	15 0	15 0	16 0	16 0	...	...	...	...	46 0	48 0	...	...	...	...	...	...	...	...	...	...	66 0	66 0	10 0	10 0
Hassan	12 10	12 10	...	13 2	12 10	17 2	16 13	35 11	34 10	...	...	54 1	57 12	...	...	...	...	...	...	...	...	...	...	480 0	480 0	9 7	11 9
Shimoga	10 0	10 0	12 0	17 0	17 0	19 0	19 0	...	...	...	...	44 0	44 0	...	...	...	...	...	...	...	...	...	...	320 0	320 0	11 0	11 0
Kadur	12 0	12 0	13 0	11 0	11 0	14 0	14 0	48 0	48 0	30 0	30 0	55 0	55 0	...	...	...	...	...	...	...	...	...	...	320 0	320 0	9 0	9 0
Chitaldroog . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1888.

1	2	3	4	5	6	7	8	9	10	11	12	13	14													
QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																										
DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhloideum).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KARUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADAIAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THEIR CADIAN P.A. (Cajanus indicus).		FIREWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
MADRAS.	10 5	10 5	...	...	15 6	15 6	16 5	16 5	25 14	23 13	...	...	30 13	30 13	...	...	...	...	...	...	...	...	194 6	194 6	10 5	10 5
	12 0	12 0	...	...	9 0	9 0	11 5	11 5	25 14	23 13	...	...	24 3	24 3	...	...	...	...	...	...	...	...	116 10	116 10	9 6	9 6
	9 14	9 14	...	...	14 6	14 6	15 8	15 8	28 13	28 13	...	...	32 13	32 13	...	...	...	...	...	...	...	...	243 0	243 0	10 6	10 6
	10 13	10 13	...	...	13 14	13 14	15 11	15 11	22 2	20 8	...	...	35 5	35 5	...	...	...	...	...	...	...	...	145 13	145 13	13 8	13 8
	11 13	11 13	...	...	13 10	13 10	14 16	14 16	25 14	25 14	...	...	30 13	30 13	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
	10 10	10 10	...	...	12 13	12 13	15 2	15 2	33 0	33 0	...	...	34 0	34 0	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
	13 0	13 0	...	...	12 13	12 13	14 0	14 0	30 14	30 14	...	...	35 5	35 5	...	...	...	...	...	...	...	...	77 13	77 13	11 5	11 5
	12 11	12 11	...	...	12 13	12 13	13 10	13 10	31 8	32 3	...	...	28 13	28 13	...	...	...	...	...	...	...	...	97 3	97 3	11 5	11 5
	10 10	10 10	...	...	11 3	11 3	13 0	13 0	23 0	23 0	...	...	27 6	27 6	...	...	...	...	...	...	...	...	88 11	88 11	11 5	11 5
	...	...	...	...	12 13	12 13	15 14	15 14	...	...	...	...	37 10	37 10	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
	8 0	9 11	...	...	14 6	14 6	15 5	15 5	25 3	28 10	...	...	27 0	27 0	...	...	...	...	...	...	...	...	201 11	201 11	13 2	13 2
	9 0	9 0	...	...	17 6	14 8	19 3	19 3	...	...	...	...	37 0	37 0	...	...	...	...	...	...	...	...	166 3	166 3	12 0	12 0
	8 13	8 13	...	...	13 13	13 13	14 13	14 13	22 11	22 11	...	...	27 8	27 8	...	...	...	...	...	...	...	...	196 13	196 13	12 3	12 3
	7 13	7 13	...	...	12 5	11 14	12 13	12 13	22 11	22 11	...	...	27 8	27 8	...	...	...	...	...	...	...	...	126 6	126 6	13 2	13 2
8 8	9 14	...	...	13 8	13 8	14 8	14 8	22 10	22 10	...	...	29 8	29 8	...	...	...	...	...	...	...	...	52 8	70 0	13 14	13 14	
9 13	9 13	...	...	10 6	8 13	12 13	12 13	23 2	23 2	...	...	20 14	20 14	...	...	...	...	...	...	...	...	121 8	111 8	11 11	11 11	
8 8	8 8	...	...	14 0	13 2	15 0	14 2	30 14	29 2	...	...	34 3	34 3	...	...	...	...	...	...	...	...	161 3	101 3	10 2	11 0	
9 2	8 2	...	...	13 10	13 10	14 13	14 13	...	...	...	...	21 23	21 23	...	...	...	...	...	...	...	...	180 10	180 10	14 10	13 8	
8 10	8 10	...	...	13 6	13 6	13 13	13 13	...	...	...	...	23 6	23 6	...	...	...	...	...	...	...	...	128 13	128 13	12 11	12 11	
BOMBAY.	9 15	9 8	16 13	14 9	7 3	6 13	10 13	10 13	19 10	15 7	14 9	13 3	16 7	14 4	15 8	15 13	12 4	10 15	18 5	17 4	8 10	8 11	67 1	67 1	9 2	9 2
	10 0	9 0	20 0	20 0	6 8	6 8	11 0	11 0	13 0	13 0	14 0	14 0	20 0	20 0	...	...	13 0	13 0	...	...	...	...	80 0	80 0	13 0	13 0
	11 13	11 7	...	...	10 0	10 0	13 5	13 5	16 13	17 12	13 14	14 9	20 0	20 0	...	...	16 0	13 5	...	...	...	...	80 0	80 0	13 5	13 5
	12 0	12 0	13 0	13 0	7 8	7 8	9 0	9 0	15 0	15 0	14 0	14 0	...	...	...	...	14 0	14 0	...	...	...	...	80 0	80 0	12 0	12 0
	13 3	13 0	...	...	8 0	8 0	11 0	11 0	16 0	16 0	15 14	13 0	...	...	...	...	18 1	13 0	...	...	...	...	120 0	120 0	12 0	12 0
	9 4	9 4	...	...	8 3	8 3	10 0	10 0	14 0	14 0	14 6	14 6	...	...	...	...	12 5	11 7	...	...	...	...	71 2	71 2	12 12	12 12
	...	...	...	...	...	...	16 0	11 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	90 0	90 0	10 8	10 8
	14 10	14 10	...	...	7 8	7 8	9 6	9 6	17 3	17 1	15 2	14 4	...	...	...	...	16 0	16 0	...	...	...	...	106 0	106 0	10 8	10 8
	15 2	13 12	...	...	10 8	10 8	12 0	12 0	...	...	17 0	16 8	...	...	...	...	17 12	16 8	...	...	...	...	106 8	106 8	13 8	13 8
	11 9	11 13	...	...	8 9	8 9	9 9	9 9	21 1	20 0	17 14	18 2	...	...	...	...	17 10	16 15	...	...	...	...	91 0	91 0	12 3	12 3
	11 5	11 5	13 10	9 13	9 13	9 13	11 0	11 0	21 12	21 12	17 4	17 4	16 6	16 6	...	...	16 2	16 2	...	...	...	...	60 13	60 13	10 14	10 14
	16 5	13 0	19 8	17 6	9 8	9 8	11 7	11 7	20 11	19 6	22 6	22 1	...	...	...	...	18 15	18 4	...	...	...	...	80 0	80 0	12 2	13 0
	No return received.	No return received.	...	...	9 9	9 9	11 7	11 7	19 15	15 15	18 2	18 2	...	...	...	...	16 14	16 14	...	...	...	...	116 8	116 8	11 10	11 10
	9 6	10 11	...	...	10 8	10 8	11 0	11 0	22 0	22 0	21 0	21 0	...	...	...	...	17 0	16 14	...	...	...	...	68 0	68 0	12 8	12 8
16 0	16 0	15 0	15 8	10 8	11 0	11 0	11 0	11 8	11 8	23 0	23 0	...	...	...	...	16 14	16 14	...	...	...	...	110 10	110 10	12 0	12 0	

[illegible]

* In common use.

† Not procurable.

† No sale.

§ Not available.

a In sub-divisions retail prices of salt per rupee were:—Culina 10-8 seers, Raneekunge 10-12 seers.
b In sub-divisions retail prices of salt per rupee were:—Tumlook 11 seers, Ghattal 12 seers.
c At Jettanabad retail price of salt 11 seers per rupee.
d In sub-divisions retail prices of salt per rupee were:—Baraset 12 seers, Bussirhat 13 seers, Diamond Harbour (Kulphat) 9 seers, Barrackpore 10-10 seers and Dum-Dum 12 seers.
e In sub-divisions retail prices of salt per rupee were:—Koothla 10 seers, Mehrpore 11 seers, Chooadanga 10-8 seers, and Kanaghat 10-12 seers.
f In sub-divisions retail prices of salt per rupee were:—Sathkhira 9-1-3 seers, and Bagirhat 8 seers.
g In sub-divisions retail prices of salt per rupee were:—Jhenidah and Magura 9 seers, Narail 7-1-3, and Bongong 9-2 seers.
h In sub-divisions retail prices of salt per rupee were:—Lalbahar 11 seers, Jungipore 10-8 seers, and Kandi 12-8 seers.

k At Thakurgaon retail price of salt 8 seers per rupee.
l In sub-divisions retail prices of salt per rupee were :—Natore 9-12 seers and Nowgong 8 seers.
m In sub-divisions retail prices of salt per rupee were :—Kurigram 9-8 seers, Gaibanda 7 seers, Nilphamari 11 seers.
n At Serajunge retail price of salt 11 seers per rupee.
o At Fallacotta retail price of salt 8 seers per rupee.
p In sub-divisions retail prices of salt per rupee were :—Manickchunge 8 seers, Manshighunge 10-8 seers.
q In sub-divisions retail prices of salt per rupee were :—Patakhali 9-9 seers, Perozapore 9 seers.
r In sub-divisions retail prices of salt per rupee were :—Kishoregunge, 8 seers, Attea 10 seers, Jamalpore 8-8 seers, Sherpore 10 seers, and Netrokona 10-10 seers.
s At Panchgachia retail price of salt 8 seers per rupee.

Nowong	8	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	0	8	0	16	
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†† No sales in market.

At Kishengunge retail price of salt 8 seers per rupee.

At Khordah retail price of salt 9 seers per rupee.

At Daltonunga retail price of salt 8.18 seers per

THE UNIVERSITY OF CHICAGO PRESS

† Not procurable.

*** No sale.**

No " per rupee were :—Buzar 10-8 seers and Bhabuah 10 seers.

per rupee.

... salt 10 seeds per rind.

Wanka 12 seers, Mudahpoora 11 seers and Soolpool 10 seers.

8 9 8 8 8 9 8 12 8 13

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1888—continued.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Elevsine corocana</i>).		KANGNI OR KAKNI, ITALIAN MILLET (<i>setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR THUR CADIAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.		
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
PUNJAB.																											
Hissar	12 0	13 0	18 0	18 0	10 0	10 0	20 0	20 0	20 0	12 0	20 0	20 0	22 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	100 0	100 0	12 0	12 0	
Rohilk	12 0	12 0	14 0	15 0	11 0	11 0	17 0	18 0	17 0	18 0	16 0	16 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	18 0	18 0	120 0	120 0	12 0	12 0	
Gurgaon	12 0	12 0	15 0	15 0	11 0	11 0	17 0	18 0	17 0	18 0	16 0	16 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	18 0	18 0	130 0	130 0	11 0	11 0	
Delhi	12 0	12 0	15 0	15 0	11 0	11 0	17 0	18 0	17 0	18 0	16 0	16 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	18 0	18 0	70 0	70 0	10 8	10 8	
Karnal	13 0	13 0	15 0	16 0	12 0	12 0	19 0	19 0	18 0	18 0	19 0	18 0	20 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	19 0	19 0	160 0	160 0	10 8	10 8	
Umballa	14 0	14 0	19 0	20 0	12 0	13 0	19 0	19 0	20 0	18 0	17 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	19 0	19 0	140 0	140 0	12 8	12 8	
Simla	14 0	14 0	19 0	20 0	12 0	13 0	19 0	19 0	20 0	18 0	17 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	19 0	19 0	140 0	140 0	12 8	12 8	
Kangra	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	Not returned	
Hoshiarpur	12 0	11 0	16 0	16 0	11 0	11 0	12 0	12 0	12 0	12 0	10 0	10 0	22 0	20 0	14 0	14 0	14 0	14 0	15 0	15 0	13 0	13 0	120 0	120 0	10 0	10 0	
Ferozepur	15 0	14 0	18 0	18 0	12 0	12 0	19 0	19 0	18 0	18 0	16 0	16 0	12 0	12 0	18 0	18 0	18 0	18 0	17 0	17 0	13 0	13 0	110 0	110 0	12 8	12 8	
Ludhiana	15 0	14 0	20 0	20 0	8 0	8 0	18 0	18 0	20 0	20 0	15 0	15 0	17 0	17 0	18 0	18 0	18 0	18 0	17 0	17 0	14 0	14 0	95 0	95 0	12 8	12 8	
Mooltan	15 0	15 0	20 0	20 0	12 0	12 0	18 0	18 0	20 0	20 0	19 0	19 0	17 0	17 0	19 0	19 0	19 0	19 0	19 0	19 0	14 0	14 0	110 0	110 0	12 0	12 0	
Jaang	13 0	13 0	16 0	16 0	12 0	12 0	18 0	18 0	17 0	17 0	16 0	16 0	14 0	14 0	16 0	16 0	16 0	16 0	16 0	16 0	13 0	13 0	90 0	90 0	13 0	13 0	
Montgomery	12 0	12 0	15 0	15 0	10 0	10 0	15 0	15 0	15 0	15 0	14 0	14 0	10 0	10 0	14 0	14 0	14 0	14 0	14 0	14 0	10 0	10 0	100 0	100 0	13 0	13 0	
Lahore	12 0	13 0	17 0	17 0	10 0	10 0	18 0	18 0	18 0	18 0	15 0	15 0	10 0	10 0	15 0	15 0	15 0	15 0	14 0	14 0	10 0	10 0	200 0	200 0	11 0	11 0	
Amritsar	15 0	14 0	17 0	17 0	10 0	10 0	18 0	18 0	18 0	18 0	14 0	14 0	10 0	10 0	15 0	15 0	15 0	15 0	14 0	14 0	10 0	10 0	105 0	105 0	12 0	12 0	
Gurdaspur	16 0	16 0	20 0	20 0	13 0	13 0	18 0	18 0	17 0	17 0	12 0	12 0	10 0	10 0	12 0	12 0	12 0	12 0	12 0	12 0	8 0	8 0	80 0	80 0	14 0	14 0	
Sialkot	15 0	14 0	21 0	21 0	12 0	12 0	18 0	18 0	17 0	17 0	12 0	12 0	10 0	10 0	12 0	12 0	12 0	12 0	12 0	12 0	8 0	8 0	120 0	120 0	13 0	13 0	
Gujrat	14 0	13 0	17 0	17 0	10 0	10 0	18 0	18 0	17 0	17 0	12 0	12 0	10 0	10 0	12 0	12 0	12 0	12 0	12 0	12 0	11 0	11 0	160 0	160 0	13 0	13 0	
Gujratwala	14 0	14 0	19 0	19 0	10 0	10 0	18 0	18 0	17 0	17 0	12 0	12 0	10 0	10 0	12 0	12 0	12 0	12 0	12 0	12 0	11 0	11 0	120 0	120 0	14 0	14 0	
Shahpur	12 0	12 0	14 0	14 0	10 0	10 0	14 0	14 0	14 0	14 0	10 0	10 0	15 0	15 0	10 0	10 0	10 0	10 0	10 0	10 0	8 0	8 0	100 0	100 0	13 0	13 0	
Jhelum	13 0	13 0	17 0	17 0	12 0	12 0	16 0	16 0	16 0	16 0	14 0	14 0	10 0	10 0	15 0	15 0	15 0	15 0	14 0	14 0	10 0	10 0	240 0	240 0	13 0	13 0	
Rawalpindi	13 0	13 0	18 0	18 0	9 0	9 0	16 0	16 0	16 0	16 0	12 0	12 0	10 0	10 0	18 0	18 0	18 0	18 0	15 0	15 0	10 0	10 0	160 0	160 0	14 0	14 0	
Hazira	12 0	12 0	17 0	17 0	11 0	11 0	17 0	17 0	17 0	17 0	12 0	12 0	10 0	10 0	18 0	18 0	18 0	18 0	15 0	15 0	10 0	10 0	100 0	100 0	13 4	13 4	
Peshawar	11 0	11 0	18 0	17 0	10 0	10 0	17 0	17 0	17 0	17 0	12 0	12 0	10 0	10 0	18 0	18 0	18 0	18 0	15 0	15 0	10 0	10 0	100 0	100 0	11 0	11 0	
Kohat	10 0	10 0	17 0	17 0	10 0	10 0	17 0	17 0	17 0	17 0	12 0	12 0	10 0	10 0	18 0	18 0	18 0	18 0	15 0	15 0	10 0	10 0	108 0	108 0	40 0	40 0	
Bann	13 0	12 0	18 0	18 0	9 0	9 0	18 0	18 0	18 0	18 0	13 0	13 0	8 0	8 0	14 0	14 0	14 0	14 0	15 0	15 0	11 0	11 0	90 0	90 0	58 0	58 0	
D. I. Khan	11 0	11 0	13 0	14 0	9 0	9 0	15 0	15 0	15 0	15 0	14 0	14 0	15 0	15 0	5 0	5 0	15 0	15 0	13 0	13 0	11 0	11 0	70 0	70 0	40 0	40 0	
D. G. Khan	13 0	13 0	16 0	17 0	9 0	9 0	18 0	18 0	17 0	17 0	16 0	16 0	10 0	10 0	10 0	10 0	14 0	14 0	13 0	13 0	11 0	11 0	112 0	112 0	40 0	40 0	
Muzaffargarh	13 0	12 0	15 0	15 0	12 0	12 0	15 0	15 0	15 0	15 0	15 0	15 0	10 0	10 0	10 0	10 0	15 0	15 0	13 0	13 0	11 0	11 0	75 0	75 0	23 8	23 8	
CENTRAL PROVINCES.																											
Saugor	15 7	15 7	18 0	18 0	10 15	10 15	17 0	17 0	17 0	17 0	15 0	15 0	10 0	10 0	15 0	15 0	15 0	15 0	15 0	15 0	13 0	13 0	180 0	180 0	9 4	9 4	
Danoh	17 12	17 12	14 3	14 3	13 5	13 5	17 8	17 8	17 0	17 0	16 0	16 0	10 0	10 0	16 0	16 0	16 0	16 0	16 0	16 0	11 8	11 8	200 0	200 0	9 2	9 2	
Jubbulpore	14 8	14 8	14 3	14 3	13 0	13 0	17 0	17 0	17 0	17 0	16 0	16 0	10 0	10 0	16 0	16 0	16 0	16 0	16 0	16 0	11 8	11 8	200 0	200 0	9 2	9 2	
Mandla	18 0	18 0	16 0	16 0	13 0	13 0	17 0	17 0	17 0	17 0	16 0	16 0	10 0	10 0	16 0	16 0	16 0	16 0	16 0	16 0	11 8	11 8	200 0	200 0	9 2	9 2	
Seoni	16 9	16 9	16 0	16 0	13 0	13 0	17 0	17 0	17 0	17 0	16 0	16 0	10 0	10 0	16 0	16 0	16 0	16 0	16 0	16 0	11 8	11 8	200 0	200 0	9 2	9 2	
Narsinghpur	16 0	16 0	14 6	14 6	10 8	10 8	12 4	12 4	12 4	12 4	10 9	10 9	8 0	8 0	14 0	14 0	14 0	14 0	15 0	15 0	11 0	11 0	210 0	210 0	9 2	9 2	
Hoshangabad	14 0	14 0	14 6	14 6	10 8	10 8	12 4	12 4	12 4	12 4	10 9	10 9	8 0	8 0	14 0	14 0	14 0	14 0	15 0	15 0	11 0	11 0	200 0	200 0	9 2	9 2	
Nimr	14 0	14 0	14 6	14 6	10 8	10 8	12 4	12 4	12 4	12 4	10 9	10 9	8 0	8 0	14 0	14 0	14 0	14 0	15 0	15 0	11 0	11 0	200 0	200 0	9 2	9 2	
Keonjhar Cantonment	13 0	13 0	14 3	14 3	10 8	10 8	12 4	12 4	12 4	12 4	10 9	10 9	8 0	8 0	14 0	14 0	14 0	14 0	15 0	15 0	11 0	11 0	160 0	160 0	10 1	10 1	
Batal	13 0	13 0	14 3	14 3	10 8	10 8	12 4	12 4	12 4	12 4	10 9	10 9	8 0	8 0	14 0	14 0	14 0	14 0	15 0	15 0	11 0	11 0	160 0	160 0	10 1	10 1	
Chhindwara	14 0	14 0	14 3	14 3	10 8	10 8	12 4	12 4	12 4	12 4	10 9	10 9	8 0	8 0	14 0	14 0	14 0	14 0	15 0	15 0	11 0	11 0	160 0	160 0	10 1	10 1	
Chhindwara	15 3	15 3	14 0	14 0	10 8	10 8	12 4	12 4	12 4	12 4	10 9	10 9	8 0	8 0	14 0	14 0	14 0	14 0	15 0	15 0	11 0	11 0	320 0	320 0	7 9	7 9	

[illegible]

THE WORD is said by hand-lead, bullet-head, cut-throat, and set by weight.

7142 BOX CAR-1000.

100. Der 100. Code.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1888—concluded.

1	2	3	4	5	6	7	8	9	10	11	12	13	14														
QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																											
DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLUM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI, OR KAKUN ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUCAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR TUR CADJAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.		
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
RAJPUTANA.																											
Jeypore	11 8	11 0	15 0	14 12	5 0	5 0	8 12	8 12	16 8	17 0	14 4	13 12	...	...	14 0	14 0	15-12 to 17 0	16 0 to 17 4	16 8	16 0	21 0	22 0	120 0	120 0	13 0	13 0
Kashgarh	10 0	10 8	14 12	15 0	9 0	9 0	10 0	10 0	16 12	15 12	13 12	14 0	...	...	...	...	16 0	16 4	13 12	14 4	...	...	...	...	13 4	13 0
Keroree	No return received.	No return received.	15 4	15 3	8 0	8 0	10 8	10 8	17 6	17 8	15 9	15 9	...	...	15 8	15 8	17 3	17 4	17 8	17 8	24 0	24 0	200 0	200 0	12 0	12 14
Uwar	12 0	12 0	15 4	15 3	4 0	4 0	8 0	8 0	14 0	14 0	13 0	13 0	...	...	...	...	17 0	16 0	14 0	14 0	...	...	80 0	70 0	12 0	12 0
Bharatpur (City)	No return received.	No return received.	14 8	14 4	4 8	4 8	9 0	9 0	15 8	15 12	14 8	14 8	...	...	...	...	15 1	16 0	...	...	...	...	220 0	230 0	12 8	13 8
Ajmere	10 4	10 4	14 8	14 4	4 8	4 8	9 0	9 0	15 8	15 12	14 8	14 8	...	...	...	...	15 1	16 0	...	...	...	...	...	...	12 0	12 0
Deoli Cantonment	11 8	11 10	14 4	14 12	4 8	4 8	9 0	9 0	15 8	15 12	14 8	14 8	...	...	...	...	15 1	16 0	...	...	...	...	...	...	12 8	13 8
Erinpura	No return received.	No return received.	14 4	14 12	4 8	4 8	9 0	9 0	15 8	15 12	14 8	14 8	...	...	...	...	15 1	16 0	...	...	...	...	...	...	12 0	12 0
Sirohee	No return received.	No return received.	14 4	14 12	4 8	4 8	9 0	9 0	15 8	15 12	14 8	14 8	...	...	...	...	15 1	16 0	...	...	...	...	...	...	12 0	12 0
Abu	No return received.	No return received.	14 4	14 12	4 8	4 8	9 0	9 0	15 8	15 12	14 8	14 8	...	...	...	...	15 1	16 0	...	...	...	...	...	...	12 0	12 0
Anadra	No return received.	No return received.	14 4	14 12	4 8	4 8	9 0	9 0	15 8	15 12	14 8	14 8	...	...	...	...	15 1	16 0	...	...	...	...	...	...	12 0	12 0
Bahnore	No return received.	No return received.	14 4	14 12	4 8	4 8	9 0	9 0	15 8	15 12	14 8	14 8	...	...	...	...	15 1	16 0	...	...	...	...	...	...	12 0	12 0
Jeysalmere	13 0	12 8	22 0	23 0	...	...	13 0	12 8	14 1	14 1	10 15	10 15	...	...	...	...	20 0	19 0	25 0	30 0	10 0	...	...	...	11 0	10 0
Hilly Tracts of Meywar	10 2	10 2	14 1	14 1	9 6	9 6	15 0	15 0	17 8	17 8	13 12	13 12	...	...	...	...	21 4	20 0	21 4	22 8	20 0	...	200 0	200 0	11 0	10 2
Meywar (Oodeypore)	16 4	16 4	15 0	16 4	9 9	9 9	11 4	11 4	13 12	13 12	13 12	13 12	...	...	...	...	14 5	15 0	15 10	16 4	...	...	...	...	11 4	11 13
Banswara (Meywar Agency)	12 3	12 3	10 0	9 6	9 9	9 9	11 4	11 4	13 12	13 12	13 12	13 12	...	...	...	...	14 5	15 0	15 10	16 4	...	...	...	...	20 4	15 14
Parbhargh (Meywar Agency)	No return received.	No return received.	10 0	9 6	9 9	9 9	11 4	11 4	13 12	13 12	13 12	13 12	...	...	...	...	14 5	15 0	15 10	16 4	...	...	...	...	20 4	15 14
Marwar (Jodhpore)	10 12	10 12	17 0	17 0	3 9	3 9	8 7	8 7	17 6	17 6	15 6	15 6	...	...	...	...	17 0	17 0	...	...	7 3	8 9	100 0	100 0	16 0	16 0
Bikaner	12 8	12 6	17 0	17 0	10 6	10 6	11 0	11 0	16 8	16 8	12 0	12 0	...	...	...	...	13 6	13 6	16 8	16 8	...	...	220 0	220 0	12 6	12 6
Kotah	13 0	13 0	18 0	18 0	7 8	7 8	10 0	10 0	16 8	16 8	12 0	12 0	...	...	...	...	16 8	16 8	16 8	16 8	...	...	240 0	240 0	10 12	10 12
Tonk	11 3	11 2	13 7	14 3	7 4	7 4	9 6	9 6	14 1	14 1	10 15	10 15	...	...	...	...	14 4	15 7	...	...	...	...	100 0	100 0	12 3	12 3
Jhallowar	11 3	11 2	13 7	14 3	7 4	7 4	9 6	9 6	14 1	14 1	10 15	10 15	...	...	...	...	14 4	15 7	...	...	...	...	100 0	100 0	12 3	12 3
Shahpore	10 8	10 6	14 0	14 0	9 0	9 0	11 6	11 6	16 0	16 0	14 0	14 0	...	...	...	...	14 0	14 0	...	...	...	...	175 0	175 0	10 14	11 5
Dholpur	No return received.	No return received.	14 0	14 0	9 0	9 0	11 6	11 6	16 0	16 0	14 0	14 0	...	...	...	...	14 0	14 0	...	...	...	...	160 0	160 0	13 4	13 4
Nasirabad Cantonment	11 8	11 8	14 0	14 0	7 0	7 0	8 0	8 0	15 8	15 2	14 8	14 5	...	...	...	...	16 0	15 5	15 0	15 2	12 8	12 8	90 0	90 0	13 4	13 13
CENTRAL INDIA.																											
Indore	12 0	11 4	16 0	16 0	8 9	8 9	10 0	10 0	15 8	15 11	15 0	14 2	...	...	...	...	13 14	12 10	16 0	15 8	17 2	15 8	120 0	120 0	11 0	11 0
Gwalior	11 6	11 7	13 10	13 3	7 8	7 8	9 9	9 9	13 3	13 6	12 0	11 15	...	...	...	...	12 11	12 11	14 8	13 14	16 3	16 5	126 14	117 13	10 6	11 0
Goona	14 8	14 8	16 0	13 0	9 0	9 0	10 0	10 0	17 0	17 0	16 0	16 0	...	...	...	...	17 0	17 0	17 0	17 0	12 0	12 0	200 0	200 0	11 8	11 0
Baghelkhand (Sutna)	17 0	16 8	23 0	19 8	8 0	8 0	16 0	16 0	19 0	19 8	16 0	16 0	...	...	...	...	19 0	18 8	...	...	25 0	25 8	200 0	200 0	11 8	11 8
Nasruch Cantonment	11 4	11 8	12 0	12 2	8 0	8 0	10 0	10 0	13 14	14 12	13 12	14 6	...	...	...	...	15 3	15 0	14 4	14 14	11 0	11 8	180 0	180 0	12 0	12 10
BALUCHISTAN.																											
Quetta	10 8	10 5	12 0	12 0	5 5	5 5	9 0	9 0	15 8	16 0	...	...	...	...	...	...	11 0	11 8	14 0	...	...	...	45 0	45 11	9 0	10 0
ADEN	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* Six pies per bundle.

† Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLIV of 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 5TH FEBRUARY, 1887.		Total mean length open.	RECEIPTS FOR WEEK ENDING 4TH FEBRUARY, 1888.		TOTAL RECEIPTS FROM 1ST APRIL, 1886, TO 5TH FEB., 1887.		TOTAL RECEIPTS FROM 1ST APRIL, 1887, TO 4TH FEB., 1888.		Total Increase in 1887-88.	Total Decrease in 1887-88.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
th Feb., 1888	<i>Lines worked by Guaranteed Companies.</i>												
th ditto	Oudh and Rohilkhand	686	1,37,418	200	603	1,54,526	223	55,52,951	185	56,14,733	185	61,782	...
th ditto	Madras	831	1,40,390	176	842	1,70,052	202	68,08,083	184	69,01,057	185	92,974	...
th ditto	South Indian	654	1,00,401	154	654	90,613	139	43,09,975	148	43,18,908	149	8,933	...
th ditto	Great Indian Peninsula	1,504	8,34,342	555	1,504	8,14,772	542	3,30,06,515	495	3,26,07,953	491	...	3,98,562
th ditto	Bombay, Baroda and Central India	461	2,45,854	533	461	2,45,000	531	1,14,10,431	557	1,00,31,662	491	...	13,78,769
	TOTAL	4,130	14,64,405	354	4,154	14,74,963	355	6,10,87,955	333	5,04,74,313	324	...	10,13,642
	<i>State Lines worked by Companies.</i>												
th Feb., 1888	East Indian	1,515	10,10,352	667	1,514	10,69,398	706	3,91,60,368	587	3,84,80,521	577	...	6,70,847
th ditto	Patna-Gya	57	11,480	201	57	9,297	163	4,50,200	179	4,24,681	169	...	25,519
th ditto	Dildai nagar-Ghazipur.	12	1,128	94	12	844	70	39,947	76	40,558	77	611	...
th ditto	Sindia	75	10,048	134	75	7,026	94	3,35,648	102	3,75,142	114	39,494	...
th ditto	Rajputana-Malwa (a)	1,004	3,47,351	209	1,004	3,83,000	230	1,53,63,414	208	1,37,30,380	186	...	16,33,034
th ditto	Bengal-Nagpur	149	34,593	232	149	35,090	235	10,52,171	159	10,07,034	162	14,863	...
th ditto	Southern Mahratta (b)	533	39,287	74	850	60,784	72	15,23,768	93	26,94,826	78	11,71,058	...
th ditto	Bareilly-Pilibhit	30	2,044	73	36	1,580	44	79,198	50	73,723	47	...	5,475
th ditto	Indian Midland	42	4,730	113	96	6,331	66	1,15,634	62	1,49,352	78	33,718	...
th ditto	Lucknow-Sitapur	56	4,093	73	105	4,462	42	(e) 37,528	56	1,75,918	45	1,38,300	...
th ditto	Sihramau	...	...	...	83	4,115	50	...	...	(f) 59,442	35	59,442	...
th ditto	Cuddapah-Nellore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	4,139	14,65,706	354	4,641	15,81,027	341	5,81,57,876	330	5,72,71,577	290	...	8,80,299
	<i>State Lines worked by Government.</i>												
h Feb., 1888	Eastern Bengal (c)	606	1,89,011	312	645	1,80,584	280	71,23,963	267	82,15,536	289	10,91,573	...
h ditto	Nalhati	27	1,895	70	27	2,323	85	71,930	60	78,493	65	6,503	...
h ditto	Tirhoot	246	30,496	124	259	43,707	169	13,25,280	122	15,06,720	136	1,81,434	...
h ditto	Wardha-Coal	45	21,073	468	45	20,452	454	6,03,656	302	5,94,076	298	...	9,580
h ditto	Burma	333	1,02,981	309	333	1,03,632	311	21,15,777	144	25,84,297	176	4,68,520	...
h ditto	Cherra-Companyganj	7	68	10	8	124	16	(g) 4,191	19	0,554	40	5,363	...
h ditto	North-Western (d)	1,885	3,79,639	201	2,470	3,79,854	154	2,01,41,448	240	1,78,78,642	163	...	22,62,806
h ditto	Bengal Central	125	11,355	91	125	15,031	120	4,79,332	87	5,58,988	102	79,656	...
h ditto	Jorhat	28	624	22	28	589	21	34,121	29	43,508	38	9,387	...
h ditto	Bilaspur-Etawa (Katni-Umaria Section)	37	2,719	73	37	2,113	57	(h) 22,606	45	66,019	40	43,413	...
	TOTAL	3,339	7,39,861	222	3,977	7,48,409	188	3,19,22,310	217	3,15,35,833	179	...	3,80,477
	RAND TOTAL (GUARANTEED AND STATE)	11,614	36,69,972	316	12,772	38,05,299	298	15,11,68,141	298	14,82,81,723	267	...	28,86,418
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,55,02,571	149	7,60,24,039	137	...	...
	NET RECEIPTS	...	...	...	...	...	...	7,56,65,570	149	7,22,57,684	130	...	34,07,886
	<i>Assisted Companies.</i>												
h Feb., 1888	Rohilkhand-Kumaun	67	4,836	72	67	3,879	58	2,58,306	88	2,66,491	90	8,185	...
h ditto	Dibru-Sadiya	78	6,459	83	78	7,310	94	2,87,474	83	3,47,929	101	60,455	...
h ditto	Bengal and North-Western	376	35,691	95	376	43,250	115	15,90,731	114	16,83,177	101	92,446	...
h ditto	Tarakessur	22	4,617	208	22	5,284	237	1,99,582	204	2,18,956	224	19,374	...
	TOTAL	543	51,603	95	543	59,723	110	23,36,093	109	25,16,553	105	1,80,460	...
	<i>Native States.</i>												
h Feb., 1888	Bhavnagar-Gondal	193	19,713	102	193	23,182	120	8,25,715	96	8,36,933	98	11,218	...
h ditto	Jodhpore	64	4,155	65	124	7,700	62	1,76,836	62	2,92,334	53	1,15,498	...
h ditto	His Highness the Nizam's	208	27,121	130	277	34,415	125	12,19,379	132	13,13,675	138	94,296	...
h ditto	Mysore	140	8,352	60	140	9,324	67	4,07,142	66	4,32,264	70	25,122	...
h ditto	H. H. the Gaekwar's	59	2,831	48	59	3,020	51	1,30,301	50	1,31,640	50	1,279	...
h ditto	Morvi	51	2,129	42	68	2,614	38	40,911	30	1,17,294	39	76,383	...
h ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	800	38	...	...	31,225	34	31,225	...
	TOTAL	715	64,301	90	882	81,055	92	28,00,344	91	31,55,365	86	3,55,021	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Bellary-Kistna State Railway.

(c) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(d) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(e) Total receipts from 20th November, 1886, to 5th February, 1887.

(f) Total receipts from 15th September, 1887, to 4th February, 1888.

(g) Total receipts from 16th June, 1886, to 5th February, 1887.

(h) Total receipts from 2nd November, 1886, to 5th February, 1887.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

CALCUTTA,
The 7th March, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for India for the Week ending Feb. 29th, 1888.

Pressure over Northern India during the week under review has been in an unsettled state; considerable oscillations have taken place from day to day, and the general distribution has undergone large and important modifications. Over the Peninsula, on the contrary, the daily changes have been in general slight, and the distribution has been fairly steady throughout. In consequence, while the weather over Southern India has been settled and fine, conditions over Central and North-Western India have been the reverse, fine weather having alternated with overcast skies and more or less heavy showers.

On the 23rd pressure was highest within a band stretching from Jacobabad and Mooltan westward as far as Ajmere and Agra, while it was low off the west coast and over the east of the Bay. The wind directions were generally fairly normal, though some irregularity was introduced by the presence of small areas of slightly deficient pressure over the Central Provinces and the Konkan. The former of these depressions was occasioning slight rain in the west of the Central Provinces and at Indore. A local shower was also reported from Cochin, but elsewhere the weather was fine. On the 24th pressure had fallen rapidly over North-Western India, and the area of highest readings had been transferred to the central parts of the country. The showery weather over the more central stations continued, and the skies were also overcast in the North-West. The chart of the 25th showed an irregular distribution of pressure. In the North-West the barometer had risen fast and an area of high pressure was re-established over the Punjab, while that already existing over the Central Provinces held steadily. The winds were consequently very irregular in direction over North-Western and Central India. The weather remained showery in the Central Provinces, and the rainfall area had extended north-westward across Rajputana and as far as Mooltan. On the 26th the barometer was still rising over North-Western India, but the rainfall area had continued to extend, and on this day rain was reported from most of the Punjab stations and from several in the North-Western Provinces. Snow and sleet fell on the hills, while at Colombo a local fall of $2\frac{1}{2}$ inches of rain was reported. On the 27th rain and snow were again reported from the hill stations and rain from Lucknow, Sialkot, and Jubbulpore, but the distribution of pressure and the winds were becoming more regular, and the weather appeared more settled. This improvement continued during the 28th, and by the morning of the 29th fine weather with light regular breezes prevailed generally. The only rainfall reported on this day was a few drops at Raipur.

Pressure.—The mean pressure of the week has been below the average of the month in Burma, Assam, East Bengal, and at some places in Western India, but has been above the average elsewhere. The excess was much greater in the upper than in the lower strata of the atmosphere, the stations of Murree, Simla, Darjeeling, and Pachmarhi all showing an excess of about 0.07."

Temperature.—Compared with the average of the month there has been a general excess of heat, but a considerable portion of this is probably attributable to the method of comparison. Over Northern and Central India a very marked increase of temperature occurred between the beginning and close of the week.

Humidity.—The air has been damper than usual over a large part of Central and North-Western India.

Rain.—No rain has fallen during the week in Burma, Bengal, Assam, and Madras and only insignificant amounts in Malabar and Bombay, but in all the other provinces the rainfall has been fairly heavy. The largest amount fell in Ceylon.

The report of the 29th shows that for the four months November to February the rainfall has been deficient over Burma, the greater part of Upper India, and in the Circars and the Deccan, but that elsewhere the total fall has been in

excess of the average. In Upper India the deficiencies are in general comparatively small.

The concluding table gives the total rainfall of the past week according to provinces.

DIVISIONS.	Number of stations.	Total rainfall.
Burma	0	0
Bengal and Assam	0	0
North-Western Provinces and Oudh	4	2'21
Punjab	6	1'82
Hill Stations	6	3'22
Ceylon	2	3'61
Malabar Coast	1	0'68
Bombay	1	0'26
Berars and Central Provinces	6	3'08
Guzerat and Central India	5	2'55
Sind—Rajputana	3	2'20
Madras	0	0

W. L. DALLAS,

for Offg. Meteorological Reporter to the Govt. of India.

Simla, 4th March, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 3rd March 1888.*—No rain except a small quantity in Vizagapatam, Tinnevely and Nilgiris. Rainfall to date generally sufficient, except in parts of Vizagapatam, Madura, Tinnevely and Salem. Crops generally good, but very slightly damaged here and there by disease, insects or want of rain. Wet crops under rain-fed tanks in parts of Bellary and Madura have withered owing to deficient water supply. Pasture generally sufficient, but scanty in Malabar and parts of Madura and Anantapur, and decreasing in Vizagapatam and Salem. Prices of rice and *ragi* falling in many districts, of other grains rising or stationary. General prospects favourable.

Bombay.—*For week ending 7th March 1888.*—Rain in parts of Sind, Poona, and Sholapur. Oilseeds blighted in one taluka of Hyderabad and cotton damaged by clouds and blight in Broach. Standing crops fair in Nasik and Thana, middling in Kaira, and good in other districts. Cotton-picking in progress in Ahmedabad, Broach, Surat, Bijapur, Belgaum, Dharwar, Wadhwan and Baroda. Harvesting of late crops in progress in most districts of the Presidency Proper and Sind. Preparation for cultivation of next season's crops continue in Ratnagiri, Belgaum, Dharwar, Satara, Bijapur, and Kathiawar. Probable outturn of large crops from 7 to 11 annas in Kaira, 8 to 12 annas in Baroda, 10 annas on an average in Belgaum; and of cotton and wheat in Upper Sind Frontier from 13 to 14 annas. Prospects of cotton in Broach unfavourable. Probable outturn of opium in Baroda 12 annas. Fodder scarce in one taluka of Dharwar.

Bengal.—*For week ending 6th March 1888.*—Cold season is over and the weather has become warm, although the mornings and evenings are still cool. No rain during the week. *Rabi* crops are in good condition; the earlier sorts of them are being harvested. Tobacco is being cut, and also *ganja* in the Rajshahye district. Sugar manufacture is proceeding. Collection of opium is in full swing, the weather being very favourable. Spring rice is still being transplanted and is doing well. Lands are being ploughed for early rice and jute. In Behar indigo sowings are in progress. No marked change in the price of rice in the last fortnight, which is cheaper than last year in Eastern Bengal, but dearer in most other parts of the province.

North-Western Provinces and Oudh.—*For week ending 7th March 1888.*—Some rain fell at Jhansi where crops have been slightly injured by red rust, otherwise weather is clear. Heat increasing. The *rabi* crops are being harvested and a good outturn is expected. The opium crop is in good condition; collection has commenced. Prices are now generally falling. Condition of agricultural stock is satisfactory.

Punjab.—*For week ending 7th March 1888.*—No rain except a slight fall at Shahpur. Prices are generally falling, though stationary in some districts. Sowings of extra *rabi* and ploughing for *kharif* in progress throughout the province. *Rabi* prospects are reported good. More rain is wanted at Hissar and Shahpur. No damage done to crops. Stock cattle are reported healthy. Fodder scarce in some districts, though the supply is on the whole improving. Poppy crops average.

Central Provinces.—*For week ending 7th March 1888.*—Weather cloudy, with slight rain in places. Winter crops being cut. Wheat rusted in a few low-lying fields in Seoni, and linseed damaged by cloudy weather in Raipur and Bilaspur; prospects otherwise good. Prices falling in Saugor. Cattle in good condition.

Burma—*For week ending 3rd March 1888.*—No rain. Progress of dry weather crops continues favourable. Estimates of outturn of harvest remain the same as last week except that in Bhamo, where no estimate had been given before, a 14-anna crop is now expected. The price of paddy has risen in Sandoway, Prome, Henzada, Toungoo and Shwebo districts and has fallen in Kyaukphyu and Minbu districts. Food supply is still reported to be insufficient in Myingyan district.

Assam.—*For week ending 7th March 1888.*—Slight rain in Lakhimpur. Weather seasonably warm. Nights still cool. Pressing of sugarcane and gathering of mustard nearly over. Outturn of latter below average. More rain wanted for early rice.

Mysore and Coorg.—*For week ending 7th March 1888.*—No rain. Standing crops in good condition, except in parts of one taluk in the Tumkur district, where the paddy crop is reported to be suffering from want of water. Outturn of harvests favourable. Prices have slightly risen in the Bangalore district.

Coorg has also had no rainfall. There are no crops on the ground. Prices are slightly rising.

Berar and Hyderabad.—*For week ending 7th March 1888.*—Weather cloudy, and slight rain has fallen all over the province. Harvesting of *kharif* crop has almost been completed, and that of the *rabi* crops in progress. Land is being prepared for the ensuing *kharif* crop. Fodder is getting insufficient in the Amraoti district. Prices are stationary.

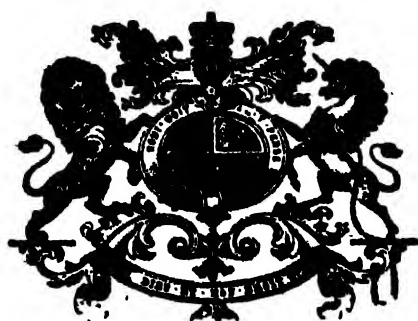
There has been no rain in Hyderabad during week. Agricultural prospects continue good. Prices stationary.

Central India.—*For week ending 7th March 1888.*—Slight rain has fallen in Bhopawar and Indore. No change in agricultural operations and standing crops. Prospects of probable outturn not so good in Bhopawar. No change in other Agencies. No further damage to crops. Pasturage and fodder indifferent in Western Malwa, elsewhere good. Prices of food-grains rising in Bundelkhand and Bhopawar, high in Western Malwa, Goona, and Neemuch. Elsewhere steady. Opium crop damaged in Bhopawar by hail and rain, fair in Western Malwa, and not reported on from other Agencies.

Rajputana—*For week ending 7th March 1888.*—Rain in Ulwar and in Bikanir. Agricultural operations satisfactory. Standing crops slightly injured in parts of Jhallawar, Kotah, Harowtee, Ajmere and Jeypore, otherwise good. Crop prospects and agricultural stock good. Pasturage or fodder scarce in Dholepur and Ulwar, elsewhere sufficient. Prices have slightly risen in Partabgarh and Kotah, fallen in Kherwara, Meywar and Jeypore. Elsewhere high but steady. Opium has been slightly injured in Jhallawar.

E. C. BUCK,

Secretary to the Government of India.



The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, THURSDAY, MARCH 15, 1888.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

Calcutta, the 15th March, 1888.

No. 601.

Official intelligence having been received from Her Majesty's Secretary of State for India that the funeral of His late Imperial Majesty the Emperor of Germany will take place on the 16th instant, the Governor-General in Council directs that as a mark of respect to His Imperial Majesty's memory, flags shall be hoisted half mast high from sunrise to sunset on that day in all forts and stations throughout India and that 91 guns, corresponding with the age of His late Imperial Majesty, shall be fired at all Head Quarters Stations.

By order of the Governor-General in Council,

W. M. YOUNG,

Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 11. } CALCUTTA, SATURDAY, MARCH 17, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—
The Inventions and Designs Act, 1888.

PART V.—Bills introduced into the Council of the Governor-General of India for making Laws and Regulations, or published under Rule 22:—

A Bill to amend the Code of Civil Procedure, the Indian Registration Act, 1877, and the Indian Limitation Act, 1877.

A Bill to declare the Imperial standard yard for the United Kingdom to be the legal standard measure of length in British India.

PART VI.—Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations:—

Civil Procedure Code, &c., Amendment Bill.

SUPPLEMENT NO. IX.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATIONS.

Calcutta, the 16th March, 1888.

His Excellency the Viceroy and Governor-General will leave Calcutta on Thursday, the 29th March, 1888, and will arrive at Simla, *via* Rewah, Lucknow, Murree, Srinuggur, Umballa and Pinjore, on or about the 9th May, 1888.

His Excellency the Viceroy and Governor-General will leave Calcutta for Simla on Thursday, the 29th March, 1888, at 9 A. M.

His Excellency will visit *en route* Rewah, Lucknow, Murree, Srinuggur and Umballa and arrive at Simla on or about the 9th May, 1888.

All covers intended to reach His Excellency the Viceroy and Governor-General during His Excellency's journey should be addressed, "Governor General's Camp," without the addition of any post-town.

The party accompanying His Excellency on tour is as follow:—

Sir Donald Mackenzie Wallace, K.C.I.E.,
Private Secretary to the Viceroy.

Lieutenant-Colonel Lord William Beresford, V.C., C.I.E., Military Secretary to the Viceroy.

Surgeon-Major J. Findlay, M.B., Surgeon to the Viceroy.

Major H. Cooper.
Captain C. Burn.
Viscount Binning. } Aides-de-Camp to the Viceroy.

J. McFerran, Esq., Secretary to Government, Foreign Department.

All communications connected with business of a mere routine nature should be

* Will accompany as far as Lucknow.

sent, as usual, to the Head-quarters of the several Departments.

By Command,
WILLIAM BERESFORD, *Lieut.-Col.*,
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 15th March, 1888.

No. 601.—Official intelligence having been received from Her Majesty's Secretary of State for India, that the funeral of His late Imperial Majesty the Emperor of Germany will take place on the 16th instant, the Governor-General in Council directs that, as a mark of respect to His Imperial Majesty's memory, flags shall be hoisted half mast high, from sunrise to sunset, on that day in all forts and stations throughout India, and that 91 guns, corresponding with the age of His late Imperial Majesty, shall be fired at all Head Quarters Stations.

ESTABLISHMENTS.

The 15th March, 1888.

No. 114.—Mr. T. Denroche Smith is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 12th January, 1888

MEDICAL.

The 12th March, 1888.

No. 113.—APPOINTMENT.—Surgeon-Major G. Hutcheson, M.D., to officiate as Statistical Officer to the Government of India in the Sanitary and Medical Departments during the absence on furlough of Surgeon-Major D. Wilkie, M.B., or until further orders.

ECCLESIASTICAL.

The 15th March, 1888.

No. 74.—The Reverend C. Swynnerton, a Junior Chaplain on the Bengal (Lahore) Ecclesiastical Establishment, to be Senior Chaplain, with effect from the 12th November, 1887.

The 16th March, 1888.

No. 77.—The services of the Reverend H. O. Moore, M.A., a Junior Chaplain on the Bengal Ecclesiastical Establishment, are placed at the disposal of the Government of Bengal, with effect from the 7th instant.

No. 80.—Her Majesty's Secretary of State for India has permitted the Reverend Marsh Kirkby, M.A., a Junior Chaplain on the Bengal Ecclesiastical Establishment, to resign his appointment, with effect from the 6th February, 1888.

EDUCATION.

The 10th March, 1888.

No. 96.—The services of Mr. H. O. Budden, Head Master, Zillah School, Bareilly, are placed temporarily at the disposal of the Foreign Department in view to his being employed as Officiating Principal of the Residency College, Indore.

PATENTS.

The 14th March, 1888.

No. 407.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 167 of 1887.—Edward William Parkes, Gentleman, of 3, Salters' Hall Court, in the City of London, England, for improvements in the production of colored photographic pictures.

No. 191 of 1887.—Henry Hamilton Remfry, of 5, Fancy Lane, Calcutta, Solicitor and Patent Agent, for improvements in the manufacture of frame or horn plates for rolling stock.

No. 223 of 1887.—Otto Schwade and Robert Aitken Speirs, Engineers and Rice-millers, residing at Upper Poozoondoung, in the City of Rangoon, British Burmah, for improvements in rice-milling which has for its object the prevention of breakage of grain both during the process of cleaning or pearling and also while the grain is being prepared for the process of cleaning and pearling.

No. 243 of 1887.—Edward William Serrell, Junior, Civil Engineer, of New York, United States, temporarily residing in Chabeuil, Department of the Drôme, France, for process and machinery for reeling silk from the cocoon.

No. 244 of 1887.—Edward William Serrell, Junior, Civil Engineer, of New York, United States, temporarily residing in Chabeuil, Department of the Drôme, France, for improvements in automatic silk reeling machines.

No. 18 of 1888.—Sir Henry St. John Halford, Baronet, C.B., of Wistow, Colonel, and William Ellis Metford, of Redland, Bristol, Civil Engineer, both in England, for improvements in the manufacture of projectiles for fire-arms.

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—EMIGRATION.

Calcutta, the 16th March, 1888.

No. 42—21-2-E.—The following draft of proposed amendments in the rules under the Indian Emigration Act, XXI of 1883, is published under Section 81 of that Act for the information of persons likely to be affected thereby, and

notice is hereby given under that section that the draft will be taken into consideration by the Governor-General in Council on the 17th April, 1888.

2. Any objection or suggestion which may be made by any person with respect to the draft before that date, will be received and considered by the Governor-General in Council.

Draft of proposed Amendments.

(1) Insert at foot of the table in Schedule A (page 82), the following *Nota Bene* :—

"The length over all \times the extreme breadth \times the inside depth amidship, to be considered as the cubic contents."

(2) For the rule in Schedule A (page 84), beginning with the words "The master and the three officers" and ending with the words "shall not be natives," substitute the following rule :—

"The master shall hold a master's certificate of competency. The first officer shall also hold a master's certificate. The second officer shall hold a second officer's certificate of competency. The third officer shall not be required to hold a certificate. The master and officers shall not be natives."

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 14th March 1888.

No. 454-G.—Lieutenant C. C. Leveson-Gower, Officiating Wing Officer, on probation with the Bhopal Battalion, is granted leave for two months to study the native languages, with effect from the 20th February, 1888, or the date of departure.

No. 456-G.—Mr. H. O. Budden, Head Master of the Zillah School at Bareilly, is appointed to officiate as Principal of the Residency College at Indore, with effect from the date of joining, and during the absence on furlough of Mr. J. W. D. Johnstone, or until further orders.

The 15th March 1888.

No. 458-G.—Lieutenant A. R. Barwell, 2nd Battalion, Manchester Regiment, is appointed to officiate as Wing Officer and Adjutant, on probation, in the Deoli Irregular Force, with effect from the 30th January, 1888, during the absence on furlough of Lieutenant G. G. J. S. Jones, or until further orders.

No. 468-G.—Subject to the confirmation of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. C. C. Ellis as Acting Consular Agent for the United States of America at Rangoon, during the absence of Mr. W. G. Reddie.

No. 471-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. Vidal as Consul for Belgium at Aden; and the Islands of Perim and Socotra.

The 16th March 1888.

No. 1057-1.—The Governor-General in Council is pleased to issue the following orders :—

(1) Captain J. H. Sadler, Assistant to the Agent to the Governor-General at Baroda, was appointed to be the Cantonment Magistrate of the Cantonment of Baroda, in addition to his other duties, from the forenoon of the 21st February to the afternoon of the 6th March, 1888.

(2) Captain J. H. Sadler was invested, during the aforesaid period, with the ordinary powers of a Magistrate of the first class, as described in the Code of Criminal Procedure, and with the additional powers specified in schedule IV of the Code as powers with which a Magistrate of the first class may be invested by the Local Government, the said powers being exercised within the limits of the Cantonment of Baroda.

(3) The notification of the Government of India in the Foreign Department, No. 1151-G., dated the 24th June, 1887, is hereby cancelled.

No. 1060-1.—The Governor-General in Council is pleased to issue the following orders :—

(1) Captain J. C. Francis, of the 5th Bombay Light Infantry, is appointed to be the Cantonment Magistrate of the Cantonment of Baroda, in addition to his military duties, and with effect from the forenoon of the 7th March, 1888.

(2) Captain J. C. Francis is invested, with effect from the 7th March, 1888, with the ordinary powers of a Magistrate of the first class as described in the Code of Criminal Procedure, and with the additional powers specified in schedule IV of the Code as powers with which a Magistrate of the first class may be invested by the Local Government, the said powers to be exercised within the limits of the Cantonment of Baroda.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 15th March, 1888.

No. 1406.—Mr. H. G. H. Keene, Assistant Accountant General, Bengal, having returned from privilege leave, resumed charge of his duties, before noon, on the 29th February, 1888.

The services of Mr. F. J. Atkinson, Assistant Comptroller-General, in charge of the Paper Currency Branch, having been placed at the disposal of the Military Department, and Mr. H. G. H. Keene having been posted to that appointment, Mr. Atkinson made over and Mr. Keene received charge thereof on the afternoon of the 3rd March, 1888. Mr. Keene made over charge of the Office of Assistant Accountant

General, Bengal, on the afternoon of the 2nd March, 1888.

CODES.

The 13th March, 1888.

No. 1358.

PAY AND ACTING ALLOWANCE CODE.

Page 295.

Section 56.

Insert the following in this Section immediately before "an Assistant Superintendent of Police serving in the Lower Provinces, &c.:"—

Deputy Collectors in the North-Western Provinces and Oudh 250

The 16th March, 1888.

No. 1410.

CIVIL PENSION CODE.

Page 98.

Section 177.

Insert the following as rule 3 under this section:—

3. Subject to the provisions of rule 2, the arrears of pension of a deceased pensioner may, if the amount does not exceed Rs500, be paid to the heirs of the deceased after such enquiry into the rights and title of the claimants as the Collector or other officer responsible for the payment may deem sufficient. If, however, there is any reasonable doubt in regard to the claim or title of the heirs or if the amount due exceeds Rs500, the payment should be made only to the person duly authorised to receive assets belonging to the estate of the deceased.

PAPER CURRENCY.

The 16th March, 1888.

No. 1454.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 29th February, 1885, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

CIRCLES OF ISSUE.	Whole amount of Notes in Circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Calcutta	6,67,66,385	2,42,87,701	5,02,019	2,47,89,720
Allahabad	88,27,510	1,09,36,940	...	1,09,36,940
Lahore	81,96,025	1,01,89,610	...	1,01,89,610
Bombay	5,43,98,465	3,13,18,491	81,38,559	3,94,57,050
Kurrachee	46,70,520	53,40,095	20,300	53,60,395
Madras	1,79,86,335	94,55,500	20,000	94,75,500
Calicut	8,20,240	2,55,630	...	2,55,630
Rangoon	28,34,035	40,44,020	...	40,44,020
TOTAL	16,45,00,115	9,58,27,987	86,80,878	10,45,08,865

Price paid for Government Securities of the nominal value of Rs6,25,21,700 held under Section 19 of the Act 5,99,91,250

GRAND TOTAL 16,45,00,115

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 16th March, 1888.

APPOINTMENTS.

No. 215.—SIKKIM FIELD FORCE—

With reference to G. G. O. No. 169 of 1888, it is notified that the following officers have been detailed for service with the Sikkim Field Force:—

Commissariat Department.

Captain H. Mansfield, Bengal S. C., officiating Assistant Commissary-General, 3rd class, Bengal.

Lieutenant F. W. Repton, Bengal S. C., Deputy Assistant Commissary-General, 1st class, Bengal.

Lieutenant D. M. Thompson, Bengal S. C., officiating Deputy Assistant Commissary-General, 1st class, Bengal.

Commandant of the Base Depot.

Lieutenant-Colonel H. P. Kirke, General List, Infantry.

In charge of the Field Treasure Chest.

Lieutenant W. Prior, Bengal S. C., Quartermaster, 13th Bengal Infantry.

2. The above appointments will have effect from the dates on which the officers named entered upon their respective duties.

No. 216.—HYDERABAD CONTINGENT—

1st Infantry.

Captain F. S. Sorell, Wing Commander and 2nd-in-Command, 6th Infantry, to be Wing Commander and 2nd-in-Command, *vice* Captain A. Adye, who exchanges.

6th Infantry.

Captain A. Adye, Wing Commander and 2nd-in-Command, 1st Infantry, to be Wing Commander and 2nd-in-Command, *vice* Captain F. S. Sorell, who exchanges.

No. 217.—MEDICAL DEPARTMENT—

Surgeon-Major C. W. S. Deakin, Indian Medical Service, Bengal Establishment, to be Medical Store Keeper, Meean Meer, sub. *pro tem.*, *vice* Surgeon-Major G. A. Dundas, deceased. Dated 24th October, 1887.

No. 218.—MILITARY SECRETARIAT—

Honorary Captain J. Murray, Chief Clerk in the Military Department, to be Honorary Assistant Secretary, temporarily, with effect from the 24th March, 1888.

No. 219.—PUNJAB FRONTIER FORCE—

Queen's Own Corps of Guides.

The following direct appointment is made, with effect from date of joining:—

Muzaffar Khán to be Jemadar on augmentation.

STAFF CORPS.

No. 220.—The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India:—

Lieutenant Douglas Dyneley Baynes, Highland Light Infantry, officiating Squadron Officer, 3rd Bengal Cavalry,—2nd June, 1886.

Lieutenant Charles Henry Schlesinger, Connaught Rangers, officiating Squadron Officer, 12th Bengal Cavalry,—3rd December, 1886.

No. 221.—Lieutenant William Erle Ferdinand Burlton, Hampshire Regiment, Wing Officer, 1st Bengal Infantry, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps from the 3rd August, 1886, subject to the confirmation of the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 222.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Captain H. M. P. Hawkes, Bengal S. C., Assistant Commissary-General, 3rd class, (p. a.) for one year, under rule I of the regulations of 1875.

Lieutenant K. P. Burne, Bengal S. C., Wing Officer and Quartermaster, 4th Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon-Major R. C. Sanders, M.D., Ophthalmic Surgeon and Professor of Ophthalmic Surgery, Medical College, Calcutta, (p. a.) for 245 days, under rule IX of the regulations of 1868.

Conductor T. King, Commissariat Department, (m. c.) for one year,—180 days under rule I, and the remaining period under rule VI of the regulations of 1875.

No. 223.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty:—

Colonel E. Temple, Bengal S. C., Meywar Bheel Corps, (p. a.) for 182 days. Pension service,—32nd year commenced 29th August, 1887.

Colonel H. A. McNair, Infantry, (p. a.) for one year. Pension service,—30th year commenced 30th October, 1887.

Major W. Hill, Bengal S. C., 1st Battalion, 2nd Goorkha Regiment, (p. a.) for 190 days. Pension service,—23rd year commenced 5th January, 1888.

Captain C. C. Chenevix-Trench, Bengal S. C., 2nd Battalion, 5th Goorkha Regiment, Punjab Frontier Force, (p. a.) for one year. Pension service,—14th year commenced 11th February, 1888.

Lieutenant F. H. Kelly, R.E., Military Works Department, (m. c.) for 182 days. Pension service,—9th year commenced 6th April, 1887.

Lieutenant J. W. G. Tulloch, Bengal S. C., Commissariat Department, (p. a.) for one

year. Pension service,—8th year commenced 11th August, 1887.

Surgeon R. J. Marks, (m. c.) for 182 days. Pension service commenced 4th July, 1887.

No. 224.—The undermentioned officers are granted special leave under P. W. D. Resolution No. 1940-G., dated 3rd October, 1887:—

Colonel F. D. M. Brown, V.C., Bengal S. C., Executive Engineer, 1st grade, Superintendent of Works, Public Works Department, North-Western Provinces and Oudh, for two years.

Major W. Shepherd, R.E., Superintending Engineer, 3rd class, sub. *pro tem.*, Consulting Engineer to the Government of India for Railways, Public Works Department, for one year, with effect from the 1st February, 1888.

No. 225.—Lieutenant B. R. Ward, R.E., has been granted by the Secretary of State for India an extension of furlough (m. c.) for six months.

LONDON GAZETTE.

No. 226.—The following extracts are published for general information:—

"London Gazette," dated the 14th February, 1888, pages 968 and 969.

War Office, Pall Mall,

14th February, 1888.

INDIAN STAFF CORPS.

Colonel John Brenton Cox, Bengal, has been transferred to the Unemployed Supernumerary List. Dated 13th January, 1888.

INDIAN LOCAL SERVICE.

Colonel Arthur Phelps, Bombay Infantry, to be Major-General. Dated 13th January, 1888.

* * * * *

India Office, 14th February, 1888.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Forces made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Arthur Warburton. Dated 18th December, 1887.

Major Robert Henry Francis Rennick. Dated 18th December, 1887.

To be Major.

Captain Ernle Edmond Money. Dated 18th December, 1887.

To be Captains.

Lieutenant William Richard Yeilding. Dated 29th November, 1887.

Lieutenant Wensly James Hodson Bond. Dated 30th November, 1887.

BENGAL INFANTRY.

To be Lieutenant-Colonel.

Major William Hope Meiklejohn, C.M.G. Dated 4th December, 1887.

BENGAL MEDICAL ESTABLISHMENT.

To be Deputy Surgeon-General.

Brigade-Surgeon William Roche Rice, M.D. Dated 9th December, 1887.

To be Brigade-Surgeon.

Surgeon-Major Charles Frederic Oldham. Dated 24th October, 1887.

* * * * *

The Queen has also approved of the following admissions to the Staff Corps made by the Governments of India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Henry Dermot Daly, from the Royal Irish Regiment. Dated 5th April, 1886, but to rank from 10th May, 1882.

Lieutenant Charles Griffiths, from the Northumberland Fusiliers. Dated 4th May, 1886, but to rank from 10th May, 1882.

Lieutenant Thomas Webster, from the Scottish Rifles. Dated 23rd March, 1886, but to rank from 5th December, 1883.

Lieutenant Henry John Roche, from the Cheshire Regiment. Dated 25th April, 1886, but to rank from 6th February, 1884.

Lieutenant Charles Edmond Ross, from the Cheshire Regiment. Dated 10th March, 1886, but to rank from 6th February, 1884.

Lieutenant Raymond Digby Angelo, from the North Staffordshire Regiment. Dated 19th April, 1886, but to rank from 6th February 1884.

Lieutenant Percy Bliss Warren, from the Yorkshire Light Infantry. Dated 2nd May, 1886, but to rank from 14th May, 1884.

Lieutenant Colin Campbell Boileau, from the Norfolk Regiment. Dated 2nd April, 1886, but to rank from 14th May, 1884.

Lieutenant Henry Brooke Murray, from the Devonshire Regiment. Dated 4th May, 1886, but to rank from 14th May, 1884.

Lieutenant Frank Popham Young, from the East Yorkshire Regiment. Dated 19th September, 1886, but to rank from 23rd August, 1884.

Lieutenant Harold Nash Hilliard, from the Royal Warwickshire Regiment. Dated 21st July, 1886, but to rank from 12th November, 1884.

PENSIONS.

No. 227.—Conductor Hugh Corrigan, Ordnance Department, is transferred to the pension establishment.

PROMOTIONS.

No. 228.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonel in the Army.

Lieutenant-Colonel George Bruce Simpson, Bombay S. C.,—11th March, 1888.

BENGAL STAFF CORPS.

To be Major.

Captain and Brevet-Major Charles Reginald Macgregor,—14th March, 1888.

NATIVE ARMY.

3rd Bengal Cavalry.

No. 229.—Ressaldar Wájid Ali to be Ressaldar-Major, and Ressaidar Mangal Singh to be Ressaldar, *vice* Ressaldar-Major Muhammad Kazim Khan, invalided, with effect from the 5th February, 1888.

Duffadar Alamdár Husain to be Jemadar, *vice* Jemadar Muhammad Ismail, invalided, with effect from the 9th July, 1887.

4th Bengal Infantry.

No. 230.—Subadar Bálak Rám Chaube, *Bahadur*, to be Subadar-Major, Jemadar Rám Singh to be Subadar, and Havildar Rám Charan Tíwári to be Jemadar, *vice* Subadar-Major Narbudhadin Bájpai, invalided, with effect from the 25th January, 1888.

RETIREMENTS.

No. 231.—Lieutenant-Colonel Albert Fitz-William Taylor, Bengal S. C., has been permitted to retire from the service, with effect from the 1st March, 1888, subject to Her Majesty's approval.

No. 232.—Captain Alfred Ambrose Lane, Bengal S. C., is permitted to resign the service, subject to Her Majesty's approval.

No. 233.—Captain J. H. Parsons, Bengal S. C., has been transferred to the half-pay list, with effect from the 11th September, 1887, subject to Her Majesty's approval.

No. 234.—Honorary Lieutenant and Assistant Commissary Charles Atkinson, Military Works Department, is permitted to retire, with effect from the 24th October, 1887. This cancels G. G. O. No. 130 of 1888.

VOLUNTEER CORPS.

APPOINTMENTS.

Hyderabad Volunteer Rifle Corps.

No. 235.—Mr. Thomas Henry Stillingfleet Biddulph to be Honorary Captain.

E. H. H. COLLEN, *Lieut.-Colonel*,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 16th March, 1888.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 10th and the 16th March, 1888:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
1st Battalion, Leinster Regiment.	Lieutenant J. F. Stewart	3rd February, 1888.	Chittagong Hill Tracts.	Intestate.	

E. H. H. COLLEN, *Lieut.-Colonel,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 10th March, 1888.

No. 84.—Mr. D. F. Martin, Executive Engineer, 2nd grade, Bengal, is granted special leave for a period of two years under the terms of Public Works Department Nos. 1940-41 G., dated the 3rd October, 1887.

The 14th March, 1888.

No. 85.—Mr. G. E. Moore, Executive Engineer, 1st grade, sub. *pro tem.*, State Railways, on the Establishment under the Government of Bengal, is appointed to officiate as Deputy Consulting Engineer to the Government of India for Railways, Calcutta.

No. 86.—Rai Sahib Aughore Nath Mookerjee, Assistant Engineer, 1st grade, Bengal, is granted special leave for one year, under the terms of Public Works Department letters Nos. 1940-41 G., dated 3rd October, 1887.

No. 87.—Rai Sahib Russick Lall Roy, Assistant Engineer, 1st grade, State Railways, is granted special leave for two years, under the terms of Public Works Department letters Nos. 1940-41 G., dated 3rd October last.

No. 88.—The services of Major G. F. O. Boughey, R.E., class I, grade 1, of the Superior Revenue Establishment of State Railways, on his return from furlough, are placed at the disposal of the Government of Bengal for employment as Manager, Eastern Bengal Railway.

The 15th March, 1888.

No. 89.—Major R. A. Sargeant, R. E., class I, grade I, *temporary*, of the Superior Revenue Establishment of State Railways, is attached temporarily to the office of the Consulting Engineer for Railways, Bombay.

No. 90.—The services of Mr. A. C. Cregeen, Superintending Engineer, 1st class, State Railways, are placed at the disposal of the Indian Midland Railway Company, with effect from the 5th February, 1888, the date of his return from furlough.

No. 91.—Lieutenant-Colonel E. N. Peters, R.E., Executive Engineer, 1st grade, is, on

return from furlough, re-posted to the Central Provinces.

The 16th March, 1888.

No. 94.—Mr. P. L. A. Price, Assistant Engineer, 1st grade, Punjab, is permitted to resign his appointment in the Public Works Department, with effect from the 24th November, 1887.

This cancels Public Works Department Notification No. 18, dated 17th January, 1888.

No. 95.—Lieutenant-Colonel F. G. Oldham, R.E., Examiner of Accounts, Military Works, is granted special leave, out of India, for six months, under Section 61 of the Civil Leave Code, with effect from the 20th April, 1888, or from such date as he may be permitted to avail himself of it.

TELEGRAPH.

The 16th March, 1888.

No. 92.—The following officers reverted to their substantive appointments, with effect from 17th February, 1888, consequent on the return to duty of Colonel H. A. Mallock, B.S.C., Deputy Director General of Telegraphs:—

Mr. W. R. Brooke, Officiating Deputy Director General, to Director.

Mr. S. P. W. V. Luke, C.I.E., Officiating Director, to Superintendent, class IV, 2nd grade.

No. 93.—The following officiating appointments are made in the Telegraph Department, with effect from 4th March, 1888, during the period Colonel H. A. Mallock, B.S.C., may officiate as Director General of Telegraphs, or until further orders:—

Mr. W. R. Brooke, Director, to officiate as Deputy Director General.

Mr. S. P. W. V. Luke, C.I.E., Superintendent, class IV, 2nd grade, to officiate as Director.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 17, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th March, 1888.

From the 7th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India*, will be published at Simla. After the 31st March, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at Simla.

Revised rates from 1st January, 1887.

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	R. a. p.
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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 10th March, 1888.

No. 664.—Brevet Major St. G. C. Gore, R.E., Deputy Superintendent, 4th grade, having made over charge of his duties in this Department on the afternoon of the 14th February, 1888, prior to his proceeding to England on military duty, the following temporary promotion is made, with effect from the same date :—

Lieutenant S. G. Burrard, R.E., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 4th grade.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

No. 2384.—Account of Revenue and Expenditure of the Government of India for the first

N.B.—Amounts are converted into sterling at Rs 10 to the pound

	REVENUE.	Estimates, 1887-88,	April 1886 to Nov. 1886.	April 1887 to Nov. 1887.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		£	£	£	£	£
I	Land Revenue*	23,514,100	10,123,500	9,940,000	...	183,500
II	Opium	8,893,300	6,030,300	5,772,200	...	258,100
III	Salt	6,604,600	4,373,900	4,418,700	44,800	...
IV	Stamps	3,716,200	2,454,600	2,529,300	74,700	...
V	Excise	4,225,400	2,866,400	2,937,000	70,600	...
VI	Provincial Rates	2,957,500	1,501,600	1,536,900	35,300	...
VII	Customs	1,232,700	662,600	726,200	63,600	...
VIII	Assessed Taxes	1,406,000	938,100	1,045,900	107,800	...
IX	Forest	1,130,700	544,600	558,600	14,000	...
X	Registration	302,700	203,600	210,500	6,900	...
XI	Tributes from Native States	722,000	246,500	251,300	4,800	...
XII	Interest	672,800	366,400	426,600	60,200	...
XIII	Post Office	1,216,300	765,000	800,300	35,300	...
XIV	Telegraph	629,000	398,000	461,000	63,000	...
XV	Mint	170,400	71,500	93,700	22,200	...
XVI	Law and Justice { Courts of Law { Jails	297,900 293,500	362,000	216,500 134,000	...	11,500
XVII	Police	323,900	226,000	206,300	...	19,700
XVIII	Marine	173,300	93,000	113,300	20,300	...
XIX	Education	198,700	117,400	134,600	17,200	...
XX	Medical	53,500	34,300	31,200	...	3,100
XXI	Scientific and other Minor Departments	79,700	56,400	43,600	...	12,800
XXII	Receipts in aid of Superannuation, &c.	260,200	138,000	130,000	...	8,000
XXIII	Stationery and Printing	97,200	60,100	46,600	...	13,500
XXIV	Exchange	365,400	...	...	...	...
XXV	Miscellaneous	318,600	196,900	176,500	...	20,400
		59,855,600	32,830,700	32,940,800	110,100	...
XXVI	State Railways (Gross Earnings)	11,318,500	6,954,100	6,630,900	...	323,200
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,515,000	2,630,000	2,636,900	6,900	...
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	58,700	...	40,300	40,300	...
XXIX	Irrigation Major Works: Direct Receipts	959,200	498,400	474,700	...	23,700
XXX	Irrigation Minor Works and Navigation	152,300	90,700	89,800	...	900
XXXI	Military Works	36,400	19,600	23,000	3,400	...
XXXII	Civil Works	472,000	286,100	280,400	...	5,700
XXXIII	Army: Effective	800,900	520,200	597,100	76,900	...
	„ Non-effective	49,100	25,700	27,500	1,800	...
		77,217,700	43,855,500	43,741,400	...	114,100
	England, including Army, Public Works, &c.	176,800	155,500	170,800	15,300	...
	Exchange added to Revenue	65,700	61,900	71,600	9,700	...
	GRAND TOTAL	77,460,200	44,072,900	43,983,800	...	89,100

* Includes Land Revenue due to Irrigation, which cannot be separated in the Monthly Accounts.

THE TREASURY,
Calcutta, the 15th March, 1888.

eight months of the year 1887-88, as compared with the corresponding period of 1886-87.

sterling omitting all amounts below hundreds of pounds.

	EXPENDITURE.	Estimates, 1887-88.	April 1886 to Nov. 1886.	April 1887 to Nov. 1887.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		£	£	£	£	£
1	Refunds and Drawbacks	202,200	144,700	137,900	...	6,800
2	Assignments and Compensations	1,367,600	570,700	594,700	24,000	...
3	Land Revenue	3,667,800	2,118,200	2,144,900	26,700	...
4	Opium (including Cost of Production)	2,504,000	2,489,600	2,103,800	...	325,800
5	Salt (do. do.)	469,000	341,700	299,700	...	42,000
6	Stamps	85,000	50,500	50,400	...	100
7	Excise	118,600	58,200	64,700	6,500	...
8	Provincial Rates	47,200	28,400	37,800	9,400	...
9	Customs	135,100	87,800	89,200	1,400	...
10	Assessed Taxes	33,600	34,500	19,700	...	14,800
11	Forest	735,000	396,200	400,300	4,100	...
12	Registration	186,600	125,000	127,300	1,700	...
13	Interest on Ordinary Debt*	4,003,700	2,686,700	2,646,100	...	40,600
14	Do. on other Obligations	386,400	66,200	65,500	...	700
15	Post Office	1,212,500	780,400	800,400	14,000	...
16	Telegraph	623,400	345,400	377,500	32,100	...
17	Mint	79,000	45,200	58,500	13,300	...
18	General Administration	1,372,000	903,500	896,500	...	7,000
19	Law and Justice { Courts of Law Jails	2,606,800 815,600	2,235,900	1,730,900 487,600	...	8,400
20	Police	3,715,300	2,035,200	2,310,700	275,500	...
21	Marine (including River Navigation)	416,500	339,800	285,000	...	53,000
22	Education	1,318,100	802,600	749,600	...	53,000
23	Ecclesiastical	171,500	104,100	104,700	600	...
24	Medical	793,000	477,500	481,800	4,300	...
25	Political	593,200	445,600	348,100	...	97,500
26	Scientific and other Minor Departments	422,700	319,300	301,200	...	18,100
27	Territorial and Political Pensions	638,200	418,200	401,300	...	16,900
28	Civil Furlough and Absentee Allowances	5,400	700	1,800	1,100	...
29	Superannuation Allowances and Pensions	713,000	453,800	466,900	13,100	...
30	Stationery and Printing	442,700	274,500	277,100	2,600	...
31	Exchange . . . . .	...	...	...	...	...
32	Miscellaneous	327,200	195,100	177,300	...	17,800
33	Famine Relief	2,000	600	400	...	200
34	Construction of Protective Railways . . . . .	...	...	...	...	...
35	Do. do. Irrigation Works	92,500	53,400	47,600	...	5,800
36	Reduction of Debt . . . . .	...	...	...	...	...
		30,392,400	19,441,800	19,162,800	...	279,000
37	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	75,000	113,100	74,900	...	38,200
38	State Railways: (Working Expenses)	5,831,300	3,523,900	3,612,300	88,400	...
	Interest on Capital deposited by Companies	400	200	...	...	200
39	Guaranteed Companies: (Surplus Profits, Land and Supervision)	573,000	568,300	688,700	120,400	...
	Interest	29,400	5,600	20,100	14,500	...
40	Subsidized Companies: Land, &c.	60,000	31,400	33,700	2,300	...
41	Miscellaneous Railway Expenditure	73,600	64,700	38,100	...	26,600
42	Irrigation Major Works: Working Expenses	645,900	382,100	397,200	15,100	...
43	Irrigation Minor Works and Navigation	770,200	376,100	434,800	58,700	...
44	Military Works	1,208,100	556,600	782,200	225,600	...
45	Civil Works	4,134,400	2,038,600	2,249,200	210,600	...
46	Army: Effective	13,143,700	8,514,700	9,230,200	721,500	...
	Non-effective	866,300	612,200	623,000	10,800	...
		57,893,700	36,229,300	37,353,200	1,123,900	...
	England, including Army, Public Works, Guaranteed Interest, &c.	14,808,900	9,964,900	10,500,300	535,400	...
	Exchange charged as Expenditure	5,500,500	3,967,900	4,403,400	435,500	...
		78,203,100	50,162,100	52,256,900	2,094,800	...
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
47	State Railways	2,939,200	2,293,400	—1,000	...	2,294,400
48	Irrigation Works	700,000	280,100	338,200	58,100	...
49	Special Defence Works	383,700	52,900	217,200	164,300	...
	In England—					
47	State Railways	1,355,000	1,014,200	680,000	...	334,200
48	Irrigation Works . . . . .	...	600	5,500	4,900	...
49	Special Defence Works	66,300	56,600	12,000	...	44,600
50	Capital charge involved in Redemption of Liabilities . . . . .	...	4,914,500	...	...	4,914,500
	Exchange on Expenditure not charged to Revenue	24,600	420,600	292,500	...	134,100
		5,468,800	9,038,900	1,544,400	...	7,494,500
	GRAND TOTAL	83,671,900	59,201,000	53,801,300	...	5,399,700

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

Statement of the Affairs of the Bank of Bengal for the Week ending 13th March, 1888.

LIABILITIES.				ASSETS.			
	R	a.	p.		R	a.	p.
Capital paid-up	2,00,00,000	0	0	Government Securities	55,41,485	3	0
Reserve Fund	50,52,718	15	0	Other authorised Investments	59,58,357	0	0
Public Deposits at Head Office	76,90,613	8	2	Loans on Government and other authorised Securities	80,62,280	3	10
Public Deposits at Branches	1,02,25,976	1	10	Accounts of Credit on Government and other authorised Securities	71,46,214	10	0
Other Deposits at Head Office and Branches	3,41,63,687	6	3	Bills discounted and purchased	2,92,99,215	8	3
Bank Post Bills, &c.	8,41,806	6	1	Balances with other Banks	7,45,669	13	8
Sundries	16,97,777	0	7	Bullion	21,468	8	0
				Dead Stock	11,12,277	3	0
				Stamps	13,819	2	0
				Sundries	11,59,882	4	4
					5,90,60,669	8	1
				Cash and Currency Notes at Head Office	95,66,938	8	1
				Cash and Currency Notes at Branches	1,10,44,971	5	9
					2,06,11,909	13	10
RUPRES	7,96,72,579	5	11	RUPRES	7,96,72,579	5	11

BANK OF BENGAL,
Calcutta, the 15th March, 1888.

R. L. BISS,
Chief Accountant.
Rate for Demand Loans 7 per cent.
Percentage 37·7.

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

ECCLESIASTICAL.

The 10th March, 1888.

The Venerable Francis Rodon Michell, Officiating Archdeacon of the Diocese of Calcutta, and Bishop's Commissary, took over charge of the Diocese from the Lord Bishop of Calcutta and Metropolitan in India and the Island of Ceylon, on the afternoon of the 7th March, 1888, when His Lordship availed himself of the furlough granted him.

C. H. REILY,
Registrar of the Diocese.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.—ESTABLISHMENT.

Calcutta, the 10th March, 1888.

No. 2.—Mr. M. H. Dunhill, Accountant, 1st grade, and Honorary Assistant Examiner, is transferred from the Bellary-Kistna to the North-Western Railway.

A. FILGATE, Colonel, R.E.,
Accountant General.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 13th March, 1888.

No. 925.—In pursuance of Foreign Department Notification No. 191 G., dated the 1st Feb-

ruary, 1888, Mr. J. W. D. Johnstone, Principal of the Residency College, Indore, availed himself of the furlough granted to him on the afternoon of the 7th current.

No. 933.—Captain A. Masters, 2nd Squadron Commander, 2nd Regiment, Central India Horse, is granted privilege leave for sixty days, from the 10th March, 1888, or date from which he is permitted to avail himself of it.

By Order,
J. RAMSAY,
for First Asst. Agent to the Govr.-Genl.
for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Mount Abu, the 8th March, 1888.

No. 722 G.—Hospital Assistant Mehdi Hus-sain is appointed a 3rd class Hospital Assistant, with effect from the 20th January, 1887, from which date he received charge of the Khanpur Dispensary in the Kotah State.

The 13th March, 1888.

No. 242 C.—Lieutenant C. H. Dawson, Officiating Adjutant of the Meywar Bhil Corps, is granted ninety days' privilege leave, with effect from the 2nd April, 1888, or such subsequent date as he may avail himself of the same.

By order,
E. A. FRASER, Major,
First Asst. Agent to the Govr.-Genl.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

Agra, the 10th March, 1888.

No. 752 B.—Mr. A. F. Ashton, Assistant Commissioner, Upper Division, Internal Branch, proceeding on special duty, made over charge of his Office on the 23rd February, 1888, afternoon.

No. 953 B.—Mr. W. N. Chill, Officiating Assistant Commissioner, received charge of the Office of the Assistant Commissioner, Upper Division, Internal Branch, on the 6th March, 1888, forenoon.

The 8th March, 1888.

No. 959 B.—Mr. J. Bolster, Officiating Assistant Commissioner, assumed charge of the Office of Assistant Commissioner, Sambhar Division, on the 6th March, 1888, forenoon.

A. D. CAREY,
Commr., N. I. Salt Revenue.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 14th March, 1888.

No. 15.—Mr. V. Righy, Executive Engineer, 1st grade, is transferred, in the interests of the public service, from the North-Western Railway to the Sind-Pishin State Railway.

The 16th March, 1888.

No. 16.—Mr. H. S. Guinness, Assistant Engineer, 1st grade, passed, on the 12th of January, 1888, the Lower and Departmental Standard Examinations, as prescribed in Public Works Department Code, Volume I, Chapter II, paragraph 14.

L. CONWAY-GORDON,
Director-General of Railways.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 5th March, 1888.

No. 5.—Lieutenant O. H. Stoehr, R.E., temporary Assistant Engineer, 2nd grade, is appointed to the charge of the current duties of the Office of the Executive Engineer, Sialkot Division, Military Works, with effect from the afternoon of the 18th February, 1888, until further orders.

G. E. SANFORD, *Colonel,*
Inspector General of Military Works.

Report of a Deserter from the Depot, 1st Battalion of Rifle Brigade, dated at Belgaum, this 10th day of March, 1888.

Number, Rank, and Name, —No. 1631, Private Read Thomas.	At what Place Enlisted,— Winchester.
Age—27 years.	Parish and County in which Born,—Cuddleampton, Salisbury, Wilts.
Size,—5 feet 6 inches.	Marks,—T. R. A. and two anchors, left forearm; fourth finger of left hand deficient of two inlayers.
Colour of— Complexion, fresh; Hair, brown; Eyes, dark blue.	Trade,—Carter.
Date of Desertion,—5th March, 1888.	Coat or Jacket,—
Place of Desertion,—Belgaum.	Waistcoat,—
Date of Enlistment,—17th April, 1880.	Breeches,— or } <i>Regimentals.</i> Trowsers,—
	REMARKS,— Under 8 years' service.

H. F. GORDON-FORBES, *Major,*
Comdg. Depot, 1st Battn., Rifle Bde.

Report of a Deserter from the Depot, 1st Battalion of Rifle Brigade, dated at Belgaum, this 10th day of March, 1888.

Number, Rank, and Name, —No. 6108, Private White John.	At what Place Enlisted,— Derby.
Age,—22 years 7 months.	Parish and County in which Born,—Sheffield, Yorkshire.
Size,—5 feet 6 inches.	Marks,—Nil.
Colour of— Complexion, fresh; Hair, brown; Eyes, grey.	Trade,—Groom.
Date of Desertion,—5th March, 1888.	Coat or Jacket,—
Place of Desertion,—Belgaum.	Waistcoat,—
Date of Enlistment,—31st August, 1883.	Breeches,— or } <i>Regimentals.</i> Trowsers,—
	REMARKS,— Under 5 years' service.

H. F. GORDON-FORBES, *Major,*
Comdg. Depot, 1st Battn., Rifle Bde.

Report of a Deserter or Absentee without leave from the 2nd Battalion, The King's Liverpool Regiment of Infantry, dated at Fyzabad, this 13th day of March, 1888.

Number, Rank, and Name, —No. 664, Private Thomas Hartley.	At what Place Enlisted,— Warrington.
Age,—24 years.	Parish and County in which Born,—Burnley, Lancaster.
Height,—5 feet 7½ inches.	Place of residence for last 12 months before enlistment,—Not known.
Colour of— Complexion, sallow; Hair, dark brown; Eyes, grey.	Marks,—Tattooed M on right forearm.
Date of desertion or Absence,—8th March, 1888.	Trade,—Blacksmith.
Place of Desertion or Absence,—Fyzabad.	Regimentals or plain clothes,—Regimentals.
Date of Enlistment,—14th February, 1884.	REMARKS,— Under 6 years' service.

T. G. CRAWLEY, *Lieut.-Colonel,*
Comdg. 2nd Battn., The King's L'pool. Regt.

TREASURE TROVE.

NOTICE.

It is hereby notified, under Section 5 of the Indian Treasure Trove Act, VI of 1878, that, on the 18th November, 1887, treasure consisting of Rs 68, ready cash, was found by Chinnayya and Mullappa in the straw-yard of Kondappa in the village of Upparapalli, Anantapur Taluk, Anantapur District, in the Madras Presidency.

All persons claiming the said treasure, or any part thereof, are hereby required to appear personally, or by agent before the Collector of Anantapur at his Office on the 1st August, 1888, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

F. A. NICHOLSON,
*Acting Collector,
Anantapur, Madras Presidency.*

Statement of Silver Balance in the Calcutta Mint for the week ending 14th March, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 7th March, 1888	3,66,915	
Value of Government silver in the Mint on the same date	10,52,994	14,19,909
ADD—		
Silver received by the Mint during the week on account of the Currency Department	1,592	
Ditto ditto Government	2,49,706	2,51,298
DEDUCT—		
New coin paid to Reserve Treasury during the week	2,40,000	16,71,207
Petty items issued for miscellaneous purposes	2,350	2,42,350
Balance on the evening of the 14th March, 1888		14,28,857
The Balance comprises—		
Silver held on account of the Currency Department	3,36,502	
Ditto ditto Government	* 10,92,355	14,28,857
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	38	
Ditto ditto Government	...	38

* Includes Rs 90,000 worth of small silver coin packed for despatch.

R. V. RIDDELL, *Lieut.-Colonel, R.E.,
Master of the Mint.*

CALCUTTA MINT,
The 15th March, 1888.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is

warned to communicate at once with the undersigned:—

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
1888.		R	
W12	S 12—63838	100	Eugene Shea, Nagpur.
W13	S 13—57359	1,000	M. Richardson, Poona.
W14	M75—00645	100	Rukmini Agent, Honavar.
	S 12—91657	100	

H. S. GROVES,

Asst. Acctt. Genl., Paper Currency Dept.

BOMBAY,

The 7th March, 1888.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
48	E 25—64464*	50	Lala Deo Kurn, Commissariat Contractor, Sadar Bazar, Meeran Meer.
	E 26—91614†	100	
	E 32—05801	100	
	" —05633	100	
	" —02913	100	
	" —02089	100	
	" —04857	100	
	" —02300	100	

* Belonging to Agency No. 1, Rawalpindi.

† Belonging to Agency No. 4, Mooltan.

J. A. ROBERTSON,

for Deputy Commissioner of Currency.

LAHORE,

The 12th March, 1888.

Rangoon Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
W13	Q 5—09819	50	Agent, Bank of Bengal, Rangoon.
	" —12862	50	
	" —13972	50	
	" —17831	50	
	" —18099	50	
	" —18716	50	
	" —19082	50	
	" —19095	50	
	" —20572	50	
	" —20573	50	
W14	Q 9—02713	1,000	Irrawaddy Flotilla Co., Ltd., Rangoon.
	" —02714	1,000	

W. H. EGERTON,

Asst. Comptroller, Paper Currency.

RANGOON,

The 8th March, 1888.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 12th March, 1888.

SIKKIM FIELD FORCE.

Letters and other Postal articles intended for officers, troops or followers with the Sikkim Field Force should be addressed as follows:—

A, B. (name, rank and regiment or other particulars)
Sikkim Field Force,

without the addition of any post-town.

W. J. HAM,

Asstt. Dir. Genl. of the Post Office of India.

*Unclaimed Letters held in the Calcutta General Post Office
on 14th March, 1888.*

Atkinson, R. J.	Lodge, W.	Richebourg, Paul.
Bloude, M. Le.	Murray, A. A.	Swarris, W. M.
Christie, A. P.	Penn, Mrs. G.	Tate, Mrs.
Durand, Louis.	Petters, J.	Wellington & Co.
DeSouza, S. A.	Polleri, A. P.	
Gelder, F. Van.	Robinson & Co.	

Letters marked "Care of Post Office."

A. W.	Gascond, S.	Naylor, C. G. R.
Abbott, S. H.	Gaskell, Esq.	Newman, Mrs.
Alberto, S.	Gaveia, Jose.	Nisbet, Peter.
Angelina, S.	Geale, G. R.	O'Brien, Mrs. Rosie.
Bartholomew, R.	Gibbons, Miss M.	"Okeyo."
Bates, E.	Gibson, Peter.	Penn, Mrs. G.
Beal, W. H.	Glover, T.	Percival, Percy.
Bery, Adolph.	Godfrey, Jack.	Phillippe, H. S.
Beard, Arthur.	Goldenstein, H.	Pyle, Mrs.
Beesley, George.	Goodwin, David.	Quinton, G. E.
Betts, W. M.	Goodwin, James.	Remington, Capt. F. A.
Biddlecombe, F. C.	Gracewood, Mr.	
Bleek, Mrs.	Grenon, Miss A.	Rhoades, A. H.
Blomfield, F. C.	Greenless, A.	Richardson, M.
Bohminger, Herr.	Greenway, Miss A.	Rode, Mrs.
Braham, Mrs.	Grey, Edward, Sir.	Roe, Lt. R. J.
Bridson, E. G.	Gorman, Mrs.	Rolilotto, L.
Briscoe, Mrs.	"Gusture."	Roseti, Madame E.
Brown, John D.	H. M.	Scales, W. H.
Bruse, Sante,	Hall, D.	Schmidt, A. W.
Brutley, C. W.	Hanbury, Mrs.	Sanderson, T. W.
Bulloch, J.	Hodgetts, W. G.	Sheppard, H. E.
Burton, A. H.	House, F. W.	Silvo, F.
Butler, Mrs. T. P.	Howard, C. S.	Simpson, James.
Caldicot, Dr. T.	Hughes, P.	Skinner, T. C. M.
Cavanagh, J.	Jackson, A. W.	Smit, Robert.
Christophen, E.	Jones, E. E.	Smith, H. R.
Clarke, R.	Judge, Capt. F. C.	Smithe, Miss M.
Clifford, Charles.	Keisler, Dr. F. L.	Southerton, F. W.
Clifton, Talbot.	L. M. G.	Stanley, Mrs. M. E.
Cohen, R.	Lamorchand, J. R.	Stevenson, Capt. G. J.
Cowie, Lieut. W. A. L.	Lester, J. H.	Storkey, H.
Crofton, H. H. J.	Lindenau, L. K.	Tanner, Miss.
Cuttress, C. A.	Lowless, H.	"Temple."
Daly, M.	Lucien, Mon. L.	Thomson, E.
Demomet, F.	Marshall, Mrs. E. A.	Timms, Miss L.
Domenico, A.	Martin, R.	Tiny, Miss.
Dowie, J.	Massey, E. S.	Toltzer, Ferdinand.
"Felix."	McMurtrie, A.	Vauquin, W. E.
Foster, G. R. C.	Mitchell, Thos.	White, Miss Nellie.
Fraser, Mrs. L.	Moe, N.	Wilson, H.
Freedman, J. J.	Munro, H. T.	Wood, H. de R. P.
Gardiner, Geo.	Moubray, John A.	Wood, E. M.

Registered Letters.

Angus, E.	McCracken, D. E.	Polleri, A. P.
Hartz, S.	Marmorstien, Herrn.	Rosenthal Dora.
Jones, Mrs. Henry.	Nucci, Oreste.	Shapira, Kopil.

*Unclaimed Letters held in the Barrackpore Post Office on the
12th March, 1888.*

Bairesfather, T. H.	Gallais, A.	Stevenson, N. I.
Bass, Mrs.	Henderson, Mr. E. M.	Taylor, A. E.
Boorbs, Major T. A.	Massone, W.	Tweede, M. E.
Campbell, Mrs. G.	Owen, M. S.	Wilson, M.
Cooper, Mrs. K.	Ross, R.	W. L. & Co.
Eyre, Mrs.	Smith, Col. T. P.	

E. HUTTON,

Presidency Postmaster, Calcutta.

The 17th March, 1888.
SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888, 20th Mar.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets).	19th "	Ditto.
Zanzibar, Mozambique and East Coast of Africa generally, Delagoa Bay, Natal and Cape Colonies by B. I. Steamers from Aden to Zanzibar and thence by the Castle Mail Packets.	20th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China and Japan.	21st "	Ditto.
Australia, New Zealand and Tasmania.	21st "	Ditto.
Madras and Colombo . . .	20th "	Per P. & O. Str. <i>Kuisar-i-Hind</i> .
Madras, Pondicherry, Ceylon, Batavia, Singapore and China.	22nd "	Per French Str. <i>Tibre</i> .
Straits and Hong-Kong . . .	21st "	Per Steamer <i>Wingsang</i> .
Rangoon and Moulmein . . .	21st "	Per Steamer <i>Khandalla</i> .
Ditto ditto . . .	23rd "	Per Steamer <i>Pemba</i> .
Akyab, Kyaukpyu, Sandoway and Rangoon.	21st "	Per Steamer <i>Kapurthala</i> .

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters will be received up to 9 P.M.

E. HUTTON,
Presidency Postmaster, Calcutta.

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کوسکتے ہیں یعنی نرخ چار اونس ٹین کا پانچ روپیہ آٹھ آنہ ؛
آٹھ اونس کے تین کا دس روپیہ آٹھ آنہ ؛ ایک پونڈ کے تین کا
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بکتی ہی ماسوائے قیمت مذکورہ بالا کے محصول ڈاک چار
اور آٹھ اونس کے تین کا آٹھ آنہ ؛ اور ایک پونڈ کے
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 17, 1888.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Take notice that Mr. John Edward Williams has been appointed Agent and General Manager of the Assam Railways and Trading Company, "Limited," and Reduced in India and Mr. Ferdinand Beauclerk's Agency terminated and his power of attorney was cancelled on the 23rd January, 1888.

W. BARTON WRIGHT,
Managing Director.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 072756, of the 4½ per cent. loan of 1879, for ₹500, originally standing in the name of the Bank of Bengal, Note No. 079105, of the 4½ per

cent. loan of 1879, for ₹500, originally standing in the name of William Watson & Co., and Notes Nos. 082145 and 082149 of the 4½ per cent. loan of 1879, for ₹100 each, originally standing in the name of Rustomjee Arderseer, and last endorsed to E. H. Hearn, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

WILLIAM WATSON & CO.,

28, Appollo Street, Bombay,

Agents for E. H. Hearn,

of Post Panwell.



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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 16th March, 1888, and is hereby promulgated for general information:—

ACT NO. V OF 1888.

THE INVENTIONS AND DESIGNS ACT, 1888.

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THE FIRST SCHEDULE.—ENACTMENTS REPEALED.

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THE SIXTH SCHEDULE.—FEES (*Designs*).*An Act to consolidate and amend the law relating to the Protection of Inventions and Designs.*

WHEREAS it is expedient to consolidate and amend the law relating to the protection of inventions and designs; It is hereby enacted as follows:—

I. (1) This Act may be called the Inventions and Designs Act, 1888.

Title, extent and commencement. (2) It shall extend to the whole of British India; and

(3) It shall come into force on the first day of July, 1888.

2. (1) The enactments described in the first schedule are hereby repealed to the extent specified in the third column thereof.

(2) But this repeal of enactments shall not affect any exclusive privilege acquired, or any conditions or restrictions imposed with respect to any such privilege, or any right or liability accrued or incurred, under any of those enactments before the commencement of this Act, or any relief in respect of any such privilege, right or liability.

(3) Any enactment or document referring to any enactment hereby repealed shall be construed to refer to this Act or to the corresponding portion thereof.

3. The remainder of this Act is divided into Parts, as follows:—

PART I.—INVENTIONS.

PART II.—DESIGNS.

PART I.
INVENTIONS.

4. In this Part, unless there is something repugnant in the subject or context,—

Definitions.

(1) "invention" includes an improvement:

(2) "inventor" does not include the importer into British India of a new invention unless he is the actual inventor:

(3) "applicant" means a person who has applied under this Part for leave to file a specification of an invention, whether he has filed the specification or not:

(4) "assign" includes a grantee of the exclusive privilege of making, selling or using an invention, or of authorising others so to do, during the term for which the privilege is to continue or may be extended, or for any shorter term:

(5) "inventor", "actual inventor" and "applicant" include the executors, administrators or assigns of an inventor, actual inventor and applicant, as the case may be:

(6) "manufacture" includes any art, process or manner of producing, preparing or making an article, and also any article prepared or produced by manufacture:

(7) "write" includes print, lithograph, photograph, engrave, and every other mode in which words or figures can be expressed on paper or on any substance:

(8) "Secretary" means a Secretary to the Government of India appointed by the Governor General in Council to discharge the functions of the Secretary under this Act, and includes any under-secretary, assistant-secretary or other officer subordinate to the Government of India to the extent to which such officer may be authorised by general or special order of the Governor General in Council to discharge any of those functions:

(9) "District Court" has the meaning assigned to that expression by the Code of Civil Procedure: and

(10) "High Court" has the meaning assigned to that expression by the Code of Criminal Procedure, 1882, in reference to proceedings against European British subjects.

*The Inventions and Designs Act, 1888.**(Part I.—Inventions.—Sections 5-9)*

5. (1) The inventor of a new manufacture, whether he is a British subject or not, may apply to the Governor General in Council for leave to file a specification thereof.

Application for leave to file specification.

(2) The application must be in writing signed by the applicant and in the form or to the effect of the second schedule if the inventor has not obtained a patent in the United Kingdom, and in the form or to the effect of the third schedule if he has obtained a patent in the United Kingdom.

(3) It must state the name, occupation and address of the applicant, and, where a patent has been obtained in the United Kingdom, the date of the patent and the date of the actual sealing thereof, and must describe with reasonable precision and detail the nature of the invention, and of the particular novelty whereof it consists, and be supplemented by such further particulars relating to the invention, and by such drawings or photographs illustrative thereof, as the Governor General in Council may see fit to require from the applicant.

(4) If in any case it appears to the Governor General in Council that an application ought to be further supplemented by a model of anything alleged to constitute an invention, he may require the applicant to furnish such a model neatly and substantially made of durable material and of dimensions not exceeding those, if any, specified in the requisition therefor.

6. (1) Upon an application under the last foregoing section the Governor General in Council may, after such inquiry as he thinks fit, make an order authorising the applicant to file a specification of the invention.

(2) Before making an order under sub-section (1), the Governor General in Council may direct that the application be referred for inquiry and report to any person whom he thinks fit.

(3) When such enquiry and report are made by a person who is not in the service of the Government, there shall be payable to that person by the applicant such fee as the Governor General in Council, after considering the report, may determine.

(4) When an application is to be referred to such a person, the applicant shall deposit, in such place and within such time as the Governor General in Council may by rule or otherwise prescribe, such sum as will, in the opinion of the Secretary, be sufficient to defray any fee which is likely to be determined under sub-section (3).

(5) If the sum is not deposited in the place and within the time prescribed, the application may be rejected.

(6) If the fee as determined by the Governor General in Council exceeds the sum so deposited, an order shall not be made under sub-section (1) until the applicant has paid the balance of the fee.

(7) If the sum deposited exceeds the fee so determined, the excess shall be refunded to the applicant.

7. (1) If two or more inventors apply on the same day for leave to file specifications of inventions which appear to the Governor General in Council

Applications in respect of contemporaneous inventions.

to be identical or so similar as to be practically identical, the Governor General in Council may, in his discretion, authorise both or all the applicants, subject to the other provisions of this Part, to file specifications of their respective inventions.

(2) If they apply on different days for leave to file specifications of such inventions as aforesaid, the applicant who applied on the first of the different days shall be deemed to have a preferential claim to an order authorising the filing of his specification.

8. (1) If within six months from the date of an order under section 6, sub-section (1), or within such further time, not exceeding three months, as the Governor General in Council, in his discretion, may, on cause shown to his satisfaction and on payment of the fee prescribed in that behalf in the fourth schedule, see fit to allow, the applicant causes a specification of his invention to be filed in manner by this Part required, and the fee prescribed in the fourth schedule in respect of the filing of the specification to be paid, the applicant shall, subject to the other provisions of this Part, be entitled to the exclusive privilege of making, selling and using the invention in British India, and of authorising others so to do, for a term of fourteen years from the date of the filing of the specification.

Acquisition and continuance of exclusive privilege.

(2) But an exclusive privilege in respect of an invention of a new manufacture shall, notwithstanding anything in sub-section (1), cease if the inventor fails to pay, within the time limited in that behalf by the fourth schedule, any fee prescribed in that schedule in respect of the continuance of the privilege.

(3) If, nevertheless, in any case, by accident, mistake or inadvertence, an inventor fails to pay any such fee within the time so limited, he may apply to the Governor General in Council for an enlargement of the time for making the payment.

(4) Thereupon the Governor General in Council may enlarge the time accordingly, on payment of the fee prescribed in that behalf in the fourth schedule and subject to the following conditions, namely:—

(a) the time for making a payment shall not in any case be enlarged for more than three months; and

(b) if any suit is instituted in respect of an infringement of the exclusive privilege committed after a failure to make a payment within the time limited for the making thereof and before the enlargement of that time, the Court disposing of the suit may, if it thinks fit, refuse to award or give any damages in respect of the infringement.

9. (1) A specification filed under this Part must be in writing signed by the applicant, and must set forth the precise invention in respect of which the applicant claims to become entitled to an exclusive privilege.

(2) If the specification is of an invention which is an improvement only, it must by explicit language distinguish between what is old and what is claimed to be new.

*The Inventions and Designs Act, 1888.**(Part I.—Inventions.—Sections 10-15.)*

(3) Every specification must explain the principle of the invention set forth therein and the best mode in which the applicant has contemplated applying that principle, and must describe the manner of making and using the invention in such full, clear, concise and exact terms as to enable any person skilled in the art or science to which the invention appertains, or with which it is most closely connected, to make or use the same.

10. Every application for leave to file a specification, and every specification filed under this Part, must be left with, or sent by post to, the Secretary, and the date of the delivery or receipt thereof shall be endorsed thereon and recorded in his office.

11. (1) At the time of delivering or sending the specification for the purpose of its being filed, the applicant shall cause to be delivered or sent therewith to the Secretary as many copies thereof, not being fewer than four, as may be required by the rules for the time being in force under this Part.

(2) One of these copies shall be retained by the Secretary, and one shall be sent to the Governor of Fort St. George in Council, one to the Governor of Bombay in Council, one to the Chief Commissioner of Burma, and the others, if any, to such authorities as the Governor General in Council may appoint in this behalf.

(3) The copies of the specification which are sent under sub-section (2) to the authorities mentioned or referred to in that sub-section shall be open to the inspection of any person at all reasonable times at places to be appointed by those authorities.

12. (1) A book, to be called the register of inventions, shall be kept in the office of the Secretary wherein shall be entered and recorded every application for leave to file a specification, every order made on any such application, every specification filed in pursuance thereof, and every subsequent proceeding relating to the invention described therein.

(2) Applications for leave to file a specification shall be numbered consecutively in the order in which they are delivered or received, and be dated as of the day of their delivery or receipt, and shall be entered in the register of inventions in the order of their respective numbers.

(3) A reference shall be made in that register, in the margin of the entry of each application, to every order on or in respect of the application, to the specification, if any, filed in pursuance thereof, and to every subsequent proceeding relating to the invention which forms the subject of the application.

13. (1) Another book, to be called the address-book, shall be kept in the office of the Secretary wherein any person filing a specification under this Part, or any person in whom an exclusive privilege acquired under this Part, or any share or interest therein, may become vested, may from time to time cause to be stated some place in British India where notice of any rule or proceeding relating to the exclusive privilege may be served on him.

(2) A reference to each entry in the address-book shall be made in the register of inventions in the margin of the entry in that register of the application for leave to file the specification.

14. (1) Every entry in the register of inventions or address-book, and every document entered and recorded in the register, shall, for the purposes of the law of evidence for the time being in force, be deemed to be a public document and shall be open to the inspection of any person at all reasonable times at the office of the Secretary.

(2) The books kept under section 11 and section 35 of Act No. XV of 1859 (*an Act for granting exclusive Privileges to Inventors*) shall be deemed to be parts of the register of inventions and address-book respectively.

15. (1) The inventor of a new manufacture may, at any time not more than one year and not less than six months before the time limited for the expiration of an exclusive privilege acquired under section 8, apply to the Governor General in Council for an extension of the privilege for a further term.

(2) When an application is made under sub-section (1), the Governor General in Council may, if he thinks fit, refer it to a High Court for report.

(3) The Court to which the application is referred shall, in making its report, have regard to the nature and merits of the invention in relation to the public, to the profits made by the inventor as such, and to all the circumstances of the case.

(4) The procedure on the reference shall be such as the Court thinks fit, and may include the issue of citations calling upon persons claiming to have any interest in the reference to appear before the Court on the day on which the reference is to be considered, or on any day to which the consideration thereof may be adjourned, and make with respect thereto any representation which they may see fit in relation to any of the matters to which the Court is required by the last foregoing sub-section to have regard in making its report.

(5) If the Governor General in Council is of opinion, or, where a reference has been made under sub-section (2), if the Court reports, that the inventor has been inadequately remunerated

*The Inventions and Designs Act, 1888.**(Part I.—Inventions.—Sections 16-21.)*

by his exclusive privilege, the Governor General in Council may, on payment of the fee prescribed in that behalf in the fourth schedule, make an order extending the term of the privilege for a further term not exceeding seven or, in exceptional cases, fourteen years from the expiration of the first term of fourteen years.

(6) But an exclusive privilege of which the term has been extended under the last foregoing sub-section shall, notwithstanding anything in that sub-section, cease if the inventor fails to pay before the expiration of each year of such extended term the fee prescribed in the schedule aforesaid in respect of the continuance of the privilege.

16. An order under section 6, sub-section (1), authorizing the filing of a specification, or under section 15, sub-section (5), extending the term of an exclusive privilege, may be made subject to such conditions as the Governor General in Council thinks expedient.

17. (1) Subject to any conditions imposed under the last foregoing section—

(a) with respect to the filing, by a person employed in the service of Her Majesty in India, of the specification of a manufacture invented by him in the course of his employment, or

(b) with respect to the extension, in favour of any person, of the term of an exclusive privilege,

an exclusive privilege acquired under this Part shall have to all intents the like effect as against Her Majesty as it has against a subject.

(2) But the officers or authorities administering any department of the service of Her Majesty may, by themselves, their agents, contractors or others, at any time after the delivery or receipt of the application for leave to file the specification of an invention, use the invention for the services of the Government on terms to be before or after the use thereof agreed on, with the approval of the Governor General in Council, between those officers or authorities and the inventor, or, in default of such agreement, on such terms as may be settled by the Governor General in Council.

18. (1) If, after the filing of the specification, the applicant has reason to believe that through mistake or inadvertence he has erroneously made any mis-statement in his application or specification or included therein something which at the date of the delivery or receipt of his application was not new or whereof he was not the inventor, or that the specification is in any particular defective or insufficient, he may apply to the Governor General in Council for leave to file a memorandum point-

ing out the mis-statement or disclaiming any part of the alleged invention, or for leave to file an amended specification, as the case may be.

(2) The application must be in writing signed by the applicant, and must state how the error, defect or insufficiency occurred and that it was not fraudulently intended.

(3) Upon the application the Governor General in Council may make an order allowing the memorandum or amended specification to be filed.

(4) The provisions of section 6 with respect to applications, and of sections 9 and 11 with respect to specifications and copies thereof, shall apply, so far as they can be made applicable, to applications and to amended specifications, respectively, made and filed under this section.

19. An amended specification filed under the last foregoing section shall, except as to any suit or proceeding relating to the exclusive privilege which may be pending at the time of the filing of the amended specification, have the same effect as if it had been the specification first filed:

Provided that nothing in an amended specification shall be construed to extend or enlarge an exclusive privilege before acquired.

20. A person shall not be entitled to an exclusive privilege under this Part—

(a) if the invention is of no utility, or

(b) if the invention, at the date of the delivery or receipt of the application for leave to file the specification thereof, was not a new invention within the meaning of this Part, or

(c) if the applicant is not the inventor thereof, or

(d) if the original or any amended specification does not fulfil the requirements of this Part, or

(e) if the original or any subsequent application relating to the invention or the original or any amended specification contains a wilful or fraudulent mis-statement, or

(f) if the application for leave to file the specification of the invention was made under this Part after the expiration of one year from the date of the acquisition of an exclusive privilege in respect of the invention in any place beyond the limits of British India and the United Kingdom.

21. An invention shall be deemed a new invention within the meaning of this Part if it has not before the date of the delivery or receipt of the application for leave to file the

Novelty of invention dependent on public use or knowledge thereof before application to file specification.

*The Inventions and Designs Act, 1888.**(Part I.—Inventions.—Sections 22—29.)*

specification thereof been publicly used in any part of British India or of the United Kingdom, or been made publicly known in any part of British India or of the United Kingdom by means of a written publication.

22. The public use or knowledge of an invention before the date of the delivery or receipt of the application for leave to file a specification thereof shall not be deemed a public use or knowledge within the meaning of this Part if the knowledge has been obtained surreptitiously or in fraud of the inventor or has been communicated to the public in fraud of the inventor or in breach of confidence:

Provided that the inventor has not acquiesced in the public use of his invention, and that, within six months after the commencement of that use, he applies for leave to file a specification.

23. Use of an invention in public by the inventor thereof, or by his servant or agent, or by any other person by his license in writing, for a period not exceeding one year immediately preceding the date of the delivery or receipt of his application for leave to file a specification thereof, or knowledge of the invention resulting from such use thereof in public, shall not be deemed a public use or knowledge within the meaning of this Part.

24. If an inventor who has obtained a patent for his invention in the United Kingdom causes an application for leave to file a specification of the invention under this Part to be delivered or received by the Secretary within twelve months from the date of the actual sealing of the patent, the invention shall be deemed a new invention within the meaning of this Part if it was not publicly used or known in any part of British India at or before the date of the application for the patent, notwithstanding that it may have been publicly used or known in some part of British India or of the United Kingdom before the date of the delivery or receipt of the application under this Part for leave to file the specification.

25. If an inventor applies for leave to file a specification under this Part while his application for a patent is pending in the United Kingdom, and the interval between the date of his application for the patent and the date of the delivery or receipt of his application under this Part does not exceed twelve months, the invention shall not be deemed to have been publicly used, or made publicly known, within

the meaning of this Part, by reason only of the invention having been used, or a description thereof having been published, in any part of British India or of the United Kingdom during the interval.

26. If an inventor, being the exhibitor of his invention at an industrial or international exhibition, certified as such by the Governor General in Council, causes an application for leave to file a specification of the invention to be delivered to or received by the Secretary within six months from the date of the admission of the invention into that exhibition, the invention shall not be deemed to have been publicly used, or made publicly known, within the meaning of this Part, by reason only of the invention having at any time after admission into the exhibition been publicly used or made publicly known.

27. (1) An exclusive privilege acquired under this Part shall cease if the Governor General in Council declares the privilege, or the mode in which it is exercised, to be mischievous to the State, or generally prejudicial to the public.

(2) It shall also cease if a breach of any condition on which the applicant was authorised to file a specification, or on which the term of the exclusive privilege was extended, is on an application under this Part to a High Court proved to the satisfaction of that Court, and if the Governor General in Council thereupon declares the privilege to have ceased.

28. (1) An exclusive privilege acquired under this Part in respect of an invention for which a patent has been obtained in the United Kingdom shall cease on the revocation or expiration of the patent.

(2) Such a privilege in respect of an invention for which a patent has not been obtained in the United Kingdom shall cease on the revocation or expiration of any patent or exclusive privilege which has been obtained or acquired for or in respect of the invention in any other country.

29. (1) An inventor may institute a suit in the District Court against any person who, during the continuance of an exclusive privilege acquired by him under this Part in respect of an invention, makes, sells or uses the invention without his license, or counterfeits or imitates it.

(2) The suit shall not be defended upon the ground of any defect or insufficiency of the specification of the invention, or upon the ground that the original or any subsequent application relating to the invention, or the original or any amended specification, contains a

*The Inventions and Designs Act, 1888.**(Part I.—Inventions.—Sections 30-34.)*

wilful or fraudulent mis-statement, or upon the ground that the invention is of no utility:

(3) Nor shall it be defended upon the ground that the plaintiff was not the inventor, unless the defendant shows that he himself is the actual inventor or has obtained from the actual inventor a right to make, sell or use the invention, or to counterfeit or imitate it, as the case may be:

(4) Nor shall it be defended upon the ground that the invention was not new, unless the defendant, or some person through whom he claims, has, before the date of the delivery or receipt of the application for leave to file the specification, publicly or actually used in some part of British India or of the United Kingdom the invention or that part of it with respect to which the exclusive privilege is alleged to have been infringed.

30. Any person may apply to a High Court for a rule to show cause why the Court should not declare that an exclusive privilege in respect of an invention to be specified in the rule has not been acquired under this Part by reason of all or any of the objections following (to be specified in the rule), that is to say:—

- (a) that the invention is of no utility, or
- (b) that the invention was not, at the date of the delivery or receipt of the application for leave to file the specification, a new invention within the meaning of this Part, or
- (c) that the applicant was not the inventor thereof, or
- (d) that the original or any amended specification does not fulfil the requirements of this Part, or
- (e) that the applicant has knowingly or fraudulently included in the application for leave to file the specification or in the original or any amended specification, as part of his invention, something which was not new or whereof he was not the inventor, or
- (f) that the original or any subsequent application relating to the invention, or the original or any amended specification, contains a wilful or fraudulent mis-statement, or
- (g) that some part of the invention, or the manner in which that part is to be made and used, as described in the original or any amended specification, is not thereby sufficiently described, and that this insufficiency was fraudulent and is injurious to the public.

31. Any person may apply to a High Court for a rule to show cause why the Court should not declare that an exclusive privilege in respect of an invention to be specified in the rule has not been acquired under this Part by reason of all or any of the objections following (to be specified in the rule), that is to say:—

Like application as to part of an invention.

vilege in respect of any part of an invention, to be specified in the rule has not been acquired under this Part, by reason of all or any of the objections following (to be specified in the rule) that is to say:—

- (a) that that part of the invention is wholly distinct from the other parts thereof and is of no utility, or
- (b) that that part of the invention was not, at the date of the delivery of receipt of the application for leave to file the specification, a new invention within the meaning of this Part, or
- (c) that the applicant was not the inventor of that part of the invention, or
- (d) that that part of the invention, or the manner in which it is to be made and used, is not sufficiently described in the original or any amended specification, and that this insufficiency is injurious to the public.

32. The High Court may, irrespective of any provisions of the Code of Civil Procedure in this behalf, require a person applying for a rule under either of the two last foregoing sections to give security for the payment of all costs incurred or likely to be incurred by any person appearing to show cause against the rule.

33. (1) Any person authorised by the Governor General in Council in this behalf may apply to a High Court for a rule to show cause why the question of the breach of any condition on which leave to file a specification has been granted, or any other question of fact on which the cessation of an exclusive privilege under section 27 may, in the judgment of the Governor General in Council, depend, should not be tried in the form of an issue directed by the Court.

(2) If the rule is made absolute, the Court, unless the breach or other matter of fact is admitted, may direct the issue to be tried and certify the result of the trial to the Governor General in Council.

34. (1) Notice of any rule obtained or proceeding taken under section 30, section 31 or section 33 shall be served on all persons appearing from the address-book to be proprietors of the exclusive privilege, or to have shares or interests therein, and it shall not be necessary to serve the notice on any other person.

(2) The notice shall be deemed to be sufficiently served if a copy thereof is left at the place for the time being stated in the address-book, by delivering the copy to any person resident at or in charge of the place or, if there

*The Inventions and Designs Act, 1888.**(Part I.—Inventions.—Sections 35-38.)*

is no person resident at or in charge of the place, or if the place is not within the local limits of the jurisdiction of the Court, by causing the notice to be sent to the place by post by a registered letter directed to the person to whom the notice is addressed.

35. (1) The High Court may, if it thinks fit, direct an issue for the trial, before itself or any other High Court, or any District Court, of any question of fact arising upon an application under section 30, section 31 or section 33, and the issue shall be tried accordingly.

(2) If the issue is directed to another Court, the finding shall be certified by that Court to the Court directing the issue.

(3) If the issue is directed to a District Court, the finding of that Court shall not be subject to appeal, but the evidence taken upon the trial shall be recorded, and a copy thereof, certified by the Judge of the Court, shall be transmitted, together with any remarks which he may think fit to make thereon, to the High Court, and the High Court may thereupon act upon the finding of the District Court, or dispose of the application upon the evidence recorded, or direct a new trial, as the justice of the case may require.

36. (1) If it appears to the High Court at the hearing of an application under section 30 or section 31 that, by reason of any of the objections specified in the rule, the exclusive privilege in the invention or in any part thereof has not been acquired, the Court shall make an order accordingly, and thereupon the applicant shall, so long as the order continues in force, cease to be entitled to the exclusive privilege.

(2) If it appears to the High Court, at the hearing of any such application as last aforesaid, that the applicant has, in the description of his invention in the application for leave to file a specification thereof or in the original or any amended specification, erroneously included something which at the date of the delivery or receipt of the application for leave to file the specification was not new or whereof he was not the inventor, or that the specification is in any particular defective or insufficient, but that the error, defect or insufficiency was not fraudulently intended, the Court may adjudge the exclusive privilege to have been acquired and to be valid, save as to the part thereof affected by the error, defect or insufficiency: or

(3) If it appears to the High Court that the error, defect or insufficiency can be amended without injury to the public, the Court may adjudge the exclusive privilege in respect of the whole of the invention to be valid, and may, upon such terms as it thinks reasonable, order the specification to be amended in any particular in which it is erroneous, defective or insufficient; and thereupon the applicant shall, within

a time to be limited by the Court for the purpose, file in the office of the Secretary a specification amended according to the order.

(4) The provisions of section 18 with respect to the distribution and disposal of copies of amended specifications, and of section 19 with respect to the effect of such specifications, shall apply, so far as they can be made applicable, to an amended specification filed under this section.

(5) An exclusive privilege in respect of an invention shall not be defeated upon the ground that the application for leave to file the specification of the invention contains a mis-statement, unless the mis-statement was wilful or fraudulent.

37. (1) In a suit for the infringement of an exclusive privilege acquired under this Part the plaintiff shall deliver with his pleadings particulars of the breaches complained of in the suit, and the defendant shall deliver a written statement of the particulars of the grounds, if any, upon which he means to contend that the plaintiff is not entitled to an exclusive privilege in respect of the invention.

(2) In like manner, upon an application to a High Court under section 30, section 31 or section 33, the person making the application shall deliver particulars of the objections or grounds on which he means to rely.

(3) At the hearing of any such suit or application, or at the trial of any issue arising out of any such application, evidence shall not be allowed to be given in proof of any breach of the exclusive privilege, or of any ground impeaching the validity of that privilege, or of any objection or ground affecting such a privilege, unless such breach or other matter as aforesaid has been stated in the particulars delivered under this section.

(4) If it is alleged that the invention was publicly used or known before the date of the delivery or receipt of the application for leave to file the specification thereof, the places where and the manner in which the invention was so publicly used or known shall be stated in the particulars.

(5) Notwithstanding anything in the foregoing portion of this section, the Court in which the suit or application is pending, or an issue arising out of the application is being tried, may allow the plaintiff or defendant respectively to amend the particulars delivered under this section upon such terms as it thinks fit.

38. If, in a suit instituted in the District Court at any time within fourteen years from the date of the filing of a specification of an invention under this Part, the actual inventor proves to the satisfaction of the Court that the applicant was not the actual inventor,

Title of actual inventor to exclusive privilege in case of fraud.

*The Inventions and Designs Act, 1888.**(Part I.—Inventions.—Sections 39-43.)*

and that at the time of the application for leave to file the specification the applicant knew or had reason to believe that the knowledge of the invention was obtained by himself or by some other person surreptitiously or in fraud of the actual inventor, or by means of a communication made in confidence by the actual inventor to him or to any person through whom he derived the knowledge, the Court may make a decree declaring an exclusive privilege in respect of the invention to be vested, subject to the other provisions of this Part, in the actual inventor for a term of fourteen years from the date on which the specification was filed, and requiring the applicant to account for and pay over to the actual inventor the profits derived by him from the invention or so much of those profits as the Court, having regard to the degree of diligence exerted by the actual inventor in proceeding under this section and to all the other circumstances of the case, may see fit to require the applicant to pay.

39. A Court making a decree in a suit under section 29 or section 38, or copies of decrees and orders to Secretary. under section 30, section 31 or section 33, shall send a copy of the decree or order, as the case may be, to the Secretary, who shall cause an entry thereof and reference thereto to be made in the register of inventions and against any entry in the address-book affected thereby.

Registration of cessation of exclusive privilege.

40. In the following cases, namely:—

- (a) when an exclusive privilege acquired under this Part has ceased under section 8 or section 15 by reason of a fee in respect of the continuance of the privilege not having been paid within the time limited by the fourth schedule for the payment thereof, and the period, if any, within which an order might have been made for enlarging the time for the making of the payment has expired;
- (b) when an exclusive privilege acquired under this Part has been declared by the Governor General in Council under section 27 to have ceased;
- (c) when an exclusive privilege acquired under this Part has ceased under section 28 by reason of the revocation or expiration of a patent or exclusive privilege;
- (d) when the whole or any part of an exclusive privilege acquired under this Part has ceased under section 36 in consequence of an order under that section;
- (e) when an exclusive privilege has been declared by a decree to have vested in an actual inventor under section 38;

(f) when an exclusive privilege acquired under this Part has ceased by reason of the expiration of the term for which it was acquired;

the Secretary shall cause an entry with respect to the cessation or vesting of the exclusive privilege to be made in the register of inventions, and a reference to that entry to be made in the margin of the entry in that register of the application for leave to file the specification of the invention.

41. (1) If any person is aggrieved by an entry in the register of inventions or address-book, or by the omission of an entry therefrom, and a proceeding is not provided in the foregoing portion of this Part whereby the register or book may be rectified, he may apply to a High Court for an order for the rectification of the register or book, and the Court may make such order on the application as it thinks fit.

(2) A copy of the order shall be forwarded by the Court to the Secretary, who shall cause an entry thereof and reference thereto to be made in the register of inventions and against any entry in the address-book affected thereby.

(3) When the Secretary is a party to an application under this section, the costs of another party thereto shall not be adjudged to be payable by the Secretary.

42. A High Court to which an application has been made under section 30, section 31, section 33 or section 41 may stay proceedings on, or dismiss the application if in its opinion the application would be disposed of more justly or conveniently by another High Court.

43. If on the petition of any person interested it is proved to the Governor General in Council that, by reason of an inventor who has acquired an exclusive privilege under this Part failing to grant licenses on reasonable terms,—

- (a) the exclusive privilege is not being worked in British India, or
- (b) the reasonable requirements of the public with respect to the invention cannot be supplied, or
- (c) any person is prevented from working or using to the best advantage an invention of which he is possessed,

the Governor General in Council may order the inventor to grant, or may himself on behalf of the inventor grant, licenses on such terms as to the amount of royalties, security for payment, or otherwise, as the Governor General in Council, having regard to the nature of the invention and the circumstances of the case, may deem just.

*The Inventions and Designs Act, 1888.**(Part I.—Inventions.—Sections 44-49.—(Part II.—Designs.—Sections 50-52.)*

44. Any person for the time being entitled to an exclusive privilege under this Part, or to any share or interest in such a privilege, in any local area may, subject to the conditions of his title thereto, assign the privilege or such share or interest, as the case may be, for any place in or part of that local area.

45. If an applicant is absent from British India, an application for leave to file a specification, or a specification, or an application for leave to file a memorandum or amended specification, may, instead of being signed by the applicant under section 5, section 9 or section 18, as the case may be, be signed on behalf of the applicant by an agent in British India authorised by him in writing in that behalf.

46. (1) An application under this Part for leave to file a specification, memorandum or amended specification must be verified by the person making the application.

(2) If that person is absent from British India, the application may be verified by the agent who signs the application on his behalf.

(3) The verification must be signed by the person making it, and must be to the effect that the facts stated in the application are true to his knowledge, except as to matters stated on information and belief, and that as to those matters he believes them to be true.

47. Subject to the provisions of the two last foregoing sections and of any other enactment for the time being in force, any act which is required or authorised by this Part to be done by any person may be done on his behalf by an agent in British India having authority in writing from that person so to do the act.

48. (1) There shall be paid in respect of the several proceedings specified in the fourth schedule the fees in that schedule prescribed.

(2) The Governor General in Council may, if he thinks fit, reduce any of those fees and revoke or vary the reduction.

(3) The fees payable under this section shall be collected by means of stamps or otherwise as the Governor General in Council directs.

(4) A proceeding in respect of which a fee is payable under the fourth schedule shall be of no effect unless the fee has been paid.

49. (1) The Governor General in Council may make such rules and prescribe such forms as he thinks necessary for carrying out the purposes of this Part, and may alter or amend either of the forms in the second and third schedules.

(2) Rules under this section may provide, among other matters, for the printing of specifications, memoranda and amended specifications, and for the distribution or sale of printed copies thereof.

PART II.

DESIGNS.

50. In this Part, unless there is something repugnant in the subject or context,—

Definitions.

(1) "design" means some peculiar shape, configuration or form given to an article, or arrangement of lines or the like used on or with an article, but not the article itself:

(2) "copyright" means the exclusive right to apply a design to an article:

(3) the author of any new and original design shall be considered the "proprietor" thereof, unless he executed the work on behalf of another person for a good or valuable consideration, in which case that person shall be considered the "proprietor", and every person acquiring for a good or valuable consideration a new and original design, or the right to apply the same to an article, either exclusively of any other person or otherwise, and also every person on whom the property in the design or the right to the application thereof shall devolve, shall be considered the "proprietor" of the design in the respect in which the same may have been so acquired, and to that extent, but not otherwise: and

(4) "Secretary", "District Court" and "High Court" have the same meanings as in Part I.

51. (1) Any person, whether a British subject or not, claiming to be the proprietor of any new and original design not previously published in British India may apply to the Governor General in Council for an order for the registration of the design.

(2) The application must be in writing in the form or to the effect of the fifth schedule, and must contain a statement of the nature of the design and be accompanied by as many copies of drawings, photographs or tracings thereof, not being fewer than four, as may be required by the rules for the time being in force under this Part.

(3) It must be left with, or sent by post to, the Secretary, and the date of the delivery or receipt thereof in the office of the Secretary shall be endorsed thereon and recorded in that office.

52. (1) Upon the application the Governor General in Council may, after such inquiry as he thinks fit, make an order authorizing the registration of the design.

*The Inventions and Designs Act, 1888.**(Part II.—Designs.—Sections 53-61.)*

(2) When an order has been made under sub-section (1), the Secretary shall cause the design to be registered in a book to be kept by him for the purpose and to be called the register of designs.

(3) The date of registration shall be recorded in the register.

53. When a design is registered, the proprietor thereof shall, subject to the other provisions of this Part, have copyright in the design during five years from the date of registration.

54. (1) Before delivery on sale of any article marked registered to which a registered design has been applied, the proprietor of the design shall cause the article to be marked with the word "registered" either in full or in an abbreviated form.

(2) If he fails to cause the article to be so marked, the copyright in the design shall cease unless the proprietor shows that he took all proper steps to ensure the marking of the article.

55. If the proprietor of a design exhibited at an industrial or international exhibition, certified as such by the Governor General in Council, causes an application for an order for the registration of the design to be delivered to or received by the Secretary within six months from the date of the admission of the design into that exhibition, the design shall not be deemed not to be a new and original design not previously published in British India within the meaning of section 51 by reason only of the design having been exhibited at the exhibition.

56. Any person in whom the copyright in a design has become vested may apply to the Secretary for the entry of his name in the register of designs as proprietor of the copyright, and the Secretary may, if he sees fit, cause the entry to be made.

57. (1) The registered proprietor of a design may institute a suit in the District Court for the recovery of any damages arising from the application by any person to any article of the design or of any fraudulent or obvious imitation thereof for the purpose of sale, or from the publication, sale or exposure for sale by any person of any article to which the design, or any fraudulent or obvious imitation thereof, has been applied, that person knowing or having reason to believe that the proprietor had not given his consent to such application.

(2) When the Court makes a decree in a suit under this section, it shall send a copy of the decree to the Secretary, who shall cause an

entry thereof to be made in the register of designs.

58. (1) When, from the expiration of the term of a copyright or from any other cause, the copyright in a design has ceased, the Secretary shall cause an entry with respect to the cessation of the right to be made in the register of designs.

59. (1) A High Court may, on the application of any person aggrieved by an entry in the register of designs, or by the omission of an entry therefrom, make such order for the rectification of the register as it thinks fit.

(2) An order under sub-section (1) may declare copyright in a design not to have been acquired.

(3) A copy of the order shall be forwarded by the Court to the Secretary, who shall cause an entry thereof to be made in the register of designs.

(4) When the Secretary is a party to an application under this section, the costs of another party thereto shall not be adjudged to be payable by the Secretary.

60. A High Court to which an application has been made under the last foregoing section may stay proceedings on, or dismiss, the application if, in its opinion, the application would be disposed of more justly or conveniently by another High Court.

61. The provisions of the following portions of Part I, namely:—

- (a) section 11, with respect to copies of specifications,
 - (b) section 14, with respect to the register of inventions and the matters entered therein, and
 - (c) section 47, with respect to the performance by an agent of any act required or authorised by that Part to be done by a principal,
- shall, so far as they can be made applicable, apply, respectively, to—
- (a) copies of drawings, photographs or tracings accompanying an application for an order for the registration of a design in respect of which such an order has been made,
 - (b) the register of designs and the matters entered and documents referred to therein, and
 - (c) the performance by an agent of any act required or authorised by this Part to be done by a principal.

The Inventions and Designs Act, 1888.

(Part II.—Designs.—Sections 62-63. *The First Schedule.—Enactments repealed.*
(*The Second Schedule.—Application where Patent has not been obtained. The Third Schedule.—Application where Patent has been obtained.*)

62. (1) There shall be paid in respect of the several proceedings specified in the sixth schedule the fees in that schedule prescribed.

(2) The Governor General in Council may, if he thinks fit, reduce any of those fees and revoke or vary the reduction.

(3) The fees payable under this section shall be collected by means of stamps or otherwise as the Governor General in Council may direct.

(4) A proceeding in respect of which a fee is payable under the sixth schedule shall be of no effect unless the fee has been paid.

63. The Governor General in Council may make such rules and prescribe such forms as he thinks necessary for carrying out the purposes of this Part, and may alter or amend the form in the fifth schedule.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(See section 2.)

Number and year.	Subject or title.	Extent of repeal.
XV of 1859	For granting exclusive Privileges to Inventors.	So much as has been repealed.
XIII of 1872	Patterns and Designs Protection Act, 1872.	So much as has been repealed.
XVI of 1883	Protection of Inventions Act, 1883.	The whole.
1 of 1879	Indian Stamp Act, 1879.	Article 48, Schedule I.

THE SECOND SCHEDULE.

APPLICATION WHERE PATENT HAS NOT BEEN OBTAINED.

(See sections 5 and 49.)

TO THE GOVERNOR GENERAL IN COUNCIL.

The application of (*here insert name, occupation and address*) for leave to file a specification under Part I of the Inventions and Designs Act, 1888.

1. The applicant is in possession of an invention for (*state the title of the invention*); he is the inventor thereof (*or, as the case may be, the executor, administrator or assign of the inventor*); and, to the best of his information and belief, the invention is new within the meaning of Part I of the Inventions and Designs Act, 1888, and no circumstance exists which, if the applicant is authorised to file a specification and files it in accordance with that Part, will disentitle him to an exclusive privilege thereunder in respect of the invention.

2. The following is a description of the invention (*here describe it and the particular novelty whereof it consists*).

3. The applicant therefore applies for leave to file a specification of the invention pursuant to Part I of the Inventions and Designs Act, 1888.

(Signature and verification.)

THE THIRD SCHEDULE.

APPLICATION WHERE PATENT HAS BEEN OBTAINED.

(See sections 5 and 49.)

TO THE GOVERNOR GENERAL IN COUNCIL.

The application of (*here insert name, occupation and address*) for leave to file a specification under Part I of the Inventions and Designs Act, 1888.

1. The applicant (*or, as the case may be, A. B. of whom the applicant is the executor, administrator or assign*) has obtained a patent in the United Kingdom dated and sealed as of the day of , and actually sealed on the day of , for (*state the title of the invention*).

2. To the best of the information and belief of the applicant, the invention is new within the meaning of Part I of the Inventions and Designs Act, 1888, and no circumstance exists which, if the applicant is authorised to file a specification and files it in accordance with that Part, will disentitle him to an exclusive privilege thereunder in respect of the invention.

3. The following is a description of the invention (*here describe it and the particular novelty whereof it consists*).

4. The applicant therefore applies for leave to file a specification of the invention pursuant to Part I of the Inventions and Designs Act, 1888.

(Signature and verification.)

The Inventions and Designs Act, 1888.

(*The Fourth Schedule.—Fees (Inventions).*) (*The Fifth Schedule.—Application for Order for Registration of Design.*) (*The Sixth Schedule.—Fees (Designs).*)

THE FOURTH SCHEDULE.

FEES (*Inventions*).

(See sections 8, 15 and 48.)

	Rs. a. p.
(1) in respect of an application for leave to file a specification (section 5)	10 0 0
(2) in respect of the filing of a specification (section 8)	30 0 0
(3) in respect of an extension of the time for filing a specification (section 8)	20 0 0
(4) in respect of the continuance of an exclusive privilege (section 8)—	
(a) after the filing of the specification and before the expiration of the fourth year from the date of the filing thereof	50 0 0
(b) after the expiration of the fourth year and before the expiration of the fifth year from that date	50 0 0
(c) after the expiration of the fifth year and before the expiration of the sixth year from that date	50 0 0
(d) after the expiration of the sixth year and before the expiration of the seventh year from that date	50 0 0
(e) after the expiration of the seventh year and before the expiration of the eighth year from that date	50 0 0
(f) after the expiration of the eighth year and before the expiration of the ninth year from that date	100 0 0
(g) after the expiration of the ninth year and before the expiration of the tenth year from that date	100 0 0
(h) after the expiration of the tenth year and before the expiration of the eleventh year from that date	100 0 0
(i) after the expiration of the eleventh year and before the expiration of the twelfth year from that date	100 0 0
(j) after the expiration of the twelfth year and before the expiration of the thirteenth year from that date	100 0 0
Provided that the inventor may pay the sum total of the said fees in respect of the continuance of the exclusive privilege, or any part thereof short of the sum total, at any time before the same falls due.	
(5) in respect of an enlargement of the time for payment of a fee under article (4) of this schedule (section 8)—	
(i) if the enlargement does not exceed one month	10 0 0
(ii) if the enlargement exceeds one month, but does not exceed two months	25 0 0
(iii) if the enlargement exceeds two months	50 0 0
(6) in respect of an application for an extension of an exclusive privilege for a further term (section 15)	50 0 0
(7) in respect of an order extending the term of an exclusive privilege (section 15)	100 0 0
(8) in respect of the continuance of an exclusive privilege of which the term has been extended (section 15)	100 0 0
to be paid before the expiration of each year of the extended term:	
Provided that the inventor may pay the sum total of the said fees in respect of the continuance of the exclusive privilege, or any part thereof short of the sum total, at any time before the same falls due.	
(9) in respect of an application for leave to file a memorandum or amended specification (section 18)	20 0 0
(10) in respect of a petition to the Governor General in Council for a compulsory license (section 43)	50 0 0

THE FOURTH SCHEDULE—continued.

	Rs. a. p.
(11) for the inspection of any book or other document which is open to inspection under Part I	1 0 0
(12) for copies—	
(a) when the number of words copied does not exceed four hundred	1 0 0
(b) for every hundred words in excess of four hundred	0 4 0
(c) of drawings or photographs	cost according to agreement.
(13) for certifying copies—	
for every hundred words	0 2 0

THE FIFTH SCHEDULE.

APPLICATION FOR ORDER FOR REGISTRATION OF DESIGN.

(See sections 51 and 63.)

The application of (*here insert name, occupation and address*) for an order for the registration of a design under Part II of the Inventions and Designs Act, 1888.

1. The applicant claims to be the proprietor of the design of which the nature is hereinafter stated.

2. To the best of his information and belief, that design is within the meaning of Part II of the Inventions and Designs Act, 1888, a new and original design not previously published in British India.

3. copies of (*drawings*), (*photographs*), (*tracings*) of the design accompany this application.

4. The following is a statement of the nature of the design (*here describe its nature*).

5. The applicant therefore applies for an order for the registration of the design pursuant to Part II of the Inventions and Designs Act, 1888.

(Signature.)

THE SIXTH SCHEDULE.

FEES (*Designs*).

(See section 62.)

	Rs. a. p.
(1) in respect of an application for an order for the registration of a design (section 51)	10 0 0
(2) in respect of a mutation of names in the register of designs (section 56)	5 0 0
(3) for the inspection of any book or other document which is open to inspection under Part II	1 0 0
(4) for copies—	
(a) when the number of words copied does not exceed four hundred	1 0 0
(b) for every hundred words in excess of four hundred	0 4 0
(c) of drawings, photographs or tracings	cost according to agreement.
(5) for certifying copies—	
for every hundred words	0 2 0

S. HARVEY JAMES,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 17, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Code of Civil Procedure and the Indian Limitation Act, 1877, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th March, 1888:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Code of Civil Procedure and the Indian Limitation Act, 1877, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report with copy of the Bill as amended by us annexed thereto.

From Mr. P. R. Desai, Pleader, District Court, Satára, dated 16th September, 1886 [Paper No. 1].
 From Mr. Nanabhai Chanjibhai, Pleader, Karáchi, dated 20th September, 1886 [Paper No. 2].
 From Secretary to Chief Commissioner, Coorg, No. 1943—3976, dated 29th October, 1886, and enclosures [Papers No. 3].
 From Honorary Secretary, British Indian Association, No. 1035, dated 15th November, 1886 [Paper No. 4].
 From Superintendent, Kapurthala State, No. 527, dated 19th November, 1886, and enclosures [Papers No. 5].
 From Acting Chief Secretary to Government, Madras, No. 2990, dated 6th November, 1886, and enclosures [Papers No. 6].
 From Chief Commissioner, Ajmere-Merwára, No. 1305—690-II, dated 19th November, 1886, and enclosure [Papers No. 7].
 From Secretary for Berar to Resident, Hyderabad, No. 438G., dated 24th November, 1886, and enclosures [Papers No. 8].
 From Acting Chief Secretary to Government, Madras, No. 3138, dated 24th November, 1886, and enclosures [Papers No. 9].
 From Bábu Haridas Ghosh, Pleader, Hoshungabad, dated 10th December, 1886 [Paper No. 10].
 Memorial of certain Cloth Merchants of Allahabad, dated 14th December, 1886 [Paper No. 11].
 From Secretary to Chief Commissioner, Burma, No. 706—27L., dated 24th December, 1886, and enclosures [Papers No. 12].
 From Officiating Secretary to Chief Commissioner, Central Provinces, No. 32—355, dated 4th January, 1887, and enclosures [Papers No. 13].
 From Acting Under Secretary to Government, Bombay, No. 7627, dated 31st December, 1886, and enclosures [Papers No. 14].
 From Secretary to Government, Punjab, No. 21, dated 10th January, 1887, and enclosures [Papers No. 15].
 From Secretary to Chief Commissioner, Assam, No. 84, dated 18th January, 1887 [Paper No. 16].
 From Officiating Chief Secretary to Government, Bengal, No. 408J., dated 24th January, 1887, and enclosures [Papers No. 17].
 Memorandum by the Hon'ble Rana Sir Shankar Baksh Singh, Bahadur [Paper No. 18].
 From Secretary to Government, Punjab, No. 252, dated 11th March, 1887, and enclosures [Papers No. 19].
 From Secretary to Government, North-Western Provinces and Oudh, No. 265—VII. 250, dated 31st March, 1887, and enclosures [Papers No. 20].
 From Chief Secretary to Government, Bengal, No. 1488J., dated 28th March, 1887, and enclosure [Papers No. 21].
 Memorandum by Mr. P. R. Desai, Pleader, District Court, Tanna, dated 17th May, 1887 [Paper No. 22].
 Circular to all Local Governments and Administrations, No. 1585—96, dated 16th September, 1887.
 From Secretary for Berar to Resident, Hyderabad, No. 488G., dated 29th November, 1887, and enclosures.
 From Chief Secretary to Government, Madras, No. 2695, dated 25th November, 1887, and enclosures.
 From Officiating Chief Secretary to Chief Commissioner, Burma, No. 267, dated 9th December, 1887, and enclosures.

2. We have omitted most of the sections of the Bill as introduced which had reference to insolvency, representation of minors and imprisonment for debt. The first and second of those matters will be more conveniently considered by the Select Committees on the Bankruptcy and Guardians and Wards Bills re-

From Chief Commissioner, Ajmere-Merwára, No. 1456, dated 7th December, 1887, and enclosure.

From Secretary to Chief Commissioner, Assam, No. 2970, dated 19th December, 1887, and enclosures.

From Acting Under Secretary to Government, Bombay, No. 7417, dated 24th December, 1887, and enclosures.

From Secretary for Berar to Resident, Hyderabad, No. 525G., dated 27th December, 1887.

From Officiating Secretary to Government, Punjab, No. 24, dated 10th January, 1888, and enclosures.

From Registrar, High Court, Calcutta, No. 305, dated 8th February, 1888.

From Chief Secretary to Government, Bengal, No. 459J., dated 7th February, 1888, and enclosures.

From Registrar, High Court, Calcutta, No. 352, dated 13th February, 1888, and enclosure.

Notes by Judicial Commissioner, Oudh, dated 11th February, 1888 [Paper No. 23].

From J. Deas, Esq., District Judge, Jaunpur, No. 6, dated 6th January, 1888.

From Chief Commissioner, Central Provinces, No. 891—31, dated 15th February, 1888, and enclosures.

Notes by P. V. Krishnaswami Aiyar, First Grade Pleader, Madura.

Notes by Yellepedy Janaki Ramayya, District Judge, Coconada.

spectively, and the third has recently been considered by the Select Committee on the Bill to amend the law relating to Imprisonment for Debt.

3. The following portions of the Bill, as amended by us, appear to call for remark:—

(1) *Section 3.*—The object of the section which it is proposed to insert after section 4 of the Code is to preserve the summary character of rent-litigation which, as the Government of the North-Western Provinces and Oudh has pointed out, the rulings cited in the margin of the proposed section may otherwise have the effect of destroying.

(2) *Section 5.*—The proposed addition to section 14 has reference to the conflicting rulings of the High Courts with respect to suits in British India on judgments of Foreign Courts, and is designed to remove one of the objections to such suits being maintainable.

(3) *Section 6.*—The need of such a section as it is proposed to insert after section 16 of the Code is said to be much felt where large areas are subject to fluvial action. The section was originally inserted in the Punjab Land-revenue Bill of 1886, but the Select Committee on that Bill was of opinion that the section is one which should be of general rather than local operation.

(4) *Section 9.*—The section which it is proposed to substitute for section 53 is, with slight modification, in a form which has been suggested by the Hon'ble Mr. Justice Straight.

(5) *Sections 10, 11, 15 and 16.*—These sections are added to the Bill for the purpose of accommodating the language of the Code more closely to the system of process-serving obtaining in some parts of British India.

(6) *Section 12.*—This section will admit of summonses being sent for service to Superintendents of foreign States, and to Courts established or continued by the authority of the Governor General in Council in foreign territory, as well as to British Residents and Agents.

(7) *Section 13.*—The criticisms on the form and substance of sections 141 and 142 of the Code are so numerous and appear to us to be so well founded that we have deemed it necessary to re-draft those sections instead of only amending the former of them.

(8) *Section 17.*—The enactment of this section is advocated by high authority in Bengal and other parts of India. The section follows sections 357 *et seqq.* of the Code of Criminal Procedure, 1882, section 20 of the Burma Courts Act, 1875, sections 11 and 12 of the Central Provinces Laws Act, 1875, and section 19 of the Oudh Laws Act, 1876.

(9) *Sections 18 and 19.*—The amendment of section 191 in such a manner as to make it clear that the section does not require the re-hearing of a suit by a successor of a Judge who, having part heard the suit, has been prevented by death, transfer or other cause from concluding the trial thereof is considered by the Government of the North-Western Provinces and Oudh to be necessary in view of the administrative inconvenience, and the trouble and expense to suitors, which must result from the cases reported at I. L. R. 7 All. 857 and 8 All. 35. It is proposed also to apply the principle of section 191 of the Code to suits transferred from one Court to another, and to supplement the section by an addition to section 193.

(10) *Section 20.*—Such an amendment of section 209 as is here proposed has the support of Sir Meredyth Plowden and other Judges of the Chief Court of the Punjab.

(11) *Section 21.*—We have so amended section 216 of the Code as to make it applicable not only to such equitable cases of set-off as form the subject of the report at I. L. R. 7 All. 284 and the reports there cited, but also to any equitable right to set off a sum which is not a debt.

(12) *Section 22.*—As section 223 is now drawn, it is open to doubt in what cases decrees may be sent for execution to the Courts of Small Causes at Calcutta, Madras, Bombay and Rangoon. The ordinary jurisdiction of a Provincial Court of Small Causes extends under sub-section (2) of section 15 of Act IX of 1887 to suits of value not exceeding five hundred rupees, and its extraordinary jurisdiction under sub-section (3) of the same section to suits of value not exceeding one thousand rupees. The jurisdiction of a Presidency Court of Small Causes extends to suits of value not exceeding two thousand rupees; and it is proposed by section 47 of the Lower Burma Courts Bill, now pending before the Council of the Governor General, to take power to extend the whole or any part of the Presidency Small Cause Courts Act to the Court of Small Causes at Rangoon.

(13) *Section 23.*—The words "or continued" have been inserted in section 229 and other sections after the word "established" because there are Courts in Kattiawar which were established by the Governor of Bombay in Council.

(14) *Section 24.*—Under this section it will be competent to Courts in British India to send their decrees for execution to those Courts out of British India which are authorised by section 229 of the Code to cause their decrees to be executed by British Indian Courts.

(15) *Section 25.*—The last paragraph of section 230 is spent and may now be removed from the Code.

(16) *Section 26.*—It is proposed to amend section 244 of the Code in order to remove doubts which have arisen as to how representatives are to be ascertained, and whether orders staying execution are orders under the section.

(17) *Section 27.*—The conflicting rulings of the Courts with respect to the construction to be placed on the last paragraph of section 258 render it necessary to amend that paragraph.

In section 66, sub-section (1), of the Bill we have proposed to extend from twenty to ninety days the period of limitation for an application by a judgment-debtor for the issue of a notice to a decreeholder to show cause why a payment or adjustment out of Court should not be recorded as certified.

(18) *Section 28.*—We have added a clause exempting from liability to sale in execution of a decree of a Civil Court any moveable property which any local law exempts from liability to sale in satisfaction of an arrear of land-revenue.

(19) *Section 29.*—This section is intended to remove a doubt as to attachment being a necessary preliminary to the sale of property in execution of a decree which orders the sale in pursuance of a contract specifically affecting the property.

(20) *Section 30.*—The addition which we have proposed to make to section 320 follows the interpretation which has been placed on that section by the Allahabad High Court (I. L. R. 5 All. 314) and by the executive authorities of the North-Western Provinces, the Central Provinces and Lower Burma.

(21) *Section 31.*—Sub-section (1) will remove the doubt as to the construction to be placed on the words "under arrest" in section 349.

Sub-sections (2) and (3) correct obvious errors in the Code.

Sub-section (4) has been inserted at the instance of the High Court at Fort William. The inconvenience of there being two different systems of insolvency law in force in the same place was pointed out by several Judges of that Court in their remarks on the Indian Bankruptcy Bill of 1886. In not excluding from the operation of Chapter XX of the Code the towns mentioned in section 66 of the Burma Courts Act, 1875, we have had regard to the opinion expressed by the Recorder of Rangoon in his letter No. 66—19, dated the 7th April, 1885, and by the Officiating Recorder in his letter No. 107—43, dated the 20th June, 1885, at the time when the Bill which became Act XIV of 1885 was under consideration, and to the fact that jurisdiction in insolvency is exercised under the Code in Rangoon by the First Judge of the Court of Small Causes established there.

(22) *Sections 32, 53 and 66.*—We have extended to six months the period of limitation for applications under sections 365, 366 and 368 of the Code and provided for such applications being admitted after that period in exceptional cases.

(23) We have omitted section 20 of the Bill as introduced. The addition which it was proposed by that section to make to section 396 of the Code would effect a change in the substantive law of the country which should not in our opinion be brought about in such a Bill as that on which we are reporting.

(24) *Sections 37, 38, 40 and 41.*—The object of these sections is to remove the difficulties which have recently attended litigation on behalf of the minor Rājā of Kapurthala, one of the ruling chiefs of the Punjab and a landholder in that Province and in Oudh.

(25) *Section 43.*—On the recommendation of the Government of the North-Western Provinces and Oudh, it is proposed that the Collector shall not be appointed a Receiver without his consent.

(26) *Section 47.*—Section 551 and connected sections have been re-cast in the manner suggested by Mr. R. J. Crosthwaite, the Judicial Commissioner of the Central Provinces. In regard to the amendment of the sections so as to provide for the dismissal of appeals for default under section 551, Mr. Crosthwaite writes as follows:—

"This amendment is necessary, because, as section 551 stands now, an appellant can, if his appeal is fixed for hearing under that section, refrain from appearing and then appeal from the decree of the first Appellate Court dismissing his appeal. The Court of second appeal will then have to consider the appeal and decide it, because the provisions of section 556 do not apply in the case of an appeal dealt with under section 551. When a first appeal is dismissed under section 556 for default, there is practically no second appeal, because the second Appellate Court must hold that, as the appellant did not appear in the Court of first appeal, that Court's decree dismissing the appeal was under section 556 correct; but when an appeal is fixed for hearing under section 551, and, the appellant not appearing, his appeal is dismissed, section 556 does not apply; and an appellant can thus ignore the Court of first appeal and take his appeal to the High Court. Section 556 does not I think apply, because there can be no doubt that the words 'on the day so fixed' mean 'the day fixed under section 552 for hearing the appeal'. This state of the law is anomalous and, considering that a Court of second appeal is supposed to go by the findings of fact of the Court of first appeal, inconvenient. If an appellant does not appear on the day fixed for hearing, whether it be fixed under section 551 or section 552, his appeal should be dismissed; but he should have a right to apply for re-admission under section 558."

(27) *Section 48.*—We have endeavoured by this section to remove difficulties which the Courts have experienced in the admission of objections taken by way of cross-appeal.

(28) *Sections 49, 50, 51 and 52.*—The sections of the Code which these sections affect have in practice been found to limit unduly the discretion of Appellate Courts.

(29) *Section 55, sub-section (2).*—This sub-section has been suggested by the Judicial Commissioner of the Central Provinces with reference to the case reported at I. L. R. 11 Bom. 603.

(30) *Section 56.*—We propose that appeals from such orders as are appealable should lie in all cases to the ordinary appellate authority.

(31) *Section 60.*—This section is intended to give effect to the suggestion contained in the following extract from a letter received by the Government of India from the High Court at Fort William :—

“In this province it is often difficult to tell whether a suit should be instituted in the Small Cause Court or a Court possessing ordinary civil jurisdiction. Numerous cases have been brought to the cognizance of this Court in which great inconvenience, hardship and injustice have been caused in this way. A suit is brought in the first instance in the Small Cause Court, and that Court declares that it has no jurisdiction and dismisses the suit. The plaintiff then institutes the same suit in the Munsif's Court, which, upon trial, gives him a decree. The defendant thereupon appeals to the higher Courts, and it is held that the Munsif had no jurisdiction, and accordingly the suit is dismissed. The result is that the unfortunate suitor gets no relief anywhere. And this same result also follows when the Court of first instance holds that it has no jurisdiction, and also when the suit is in the first instance instituted in the Civil Court and the suitor subsequently goes to the Small Cause Court. The Judges think questions of jurisdiction and errors as to jurisdiction should be susceptible of being dealt with and cured by the High Court by transfer, affirmation of decree or otherwise; and they think that the order of the High Court as to jurisdiction should be final.”

(32) *Section 61.*—We have so modified the proposed addition to section 648 as to admit of orders being sent to the Courts of Small Causes at Calcutta, Madras, Bombay and Rangoon for the attachment of moveable property only.

(33) *Section 64.*—This section corrects a defect in the form under section 263 which has been noticed by Mr. Justice Brandt.

(34) *Section 65.*—By this section it is proposed to set at rest the question whether the registration of certificates of sale of property of value exceeding one hundred rupees is or is not compulsory. Whatever the law may have been before the passing of Act XII of 1879, the legislature could hardly have contemplated the registration of such certificates by auction-purchasers after the passing of that Act.

4. The publication ordered by the Council has been made as follows :—

<i>In English.</i>		
<i>Gazette.</i>		<i>Date.</i>
Gazette of India		4th, 11th and 18th September, 1886.
Fort Saint George Gazette		24th September, 1886.
Bombay Government Gazette		9th September, 1886.
Calcutta Gazette		15th, 22nd and 29th September, 1886.
North-Western Provinces and Oudh Government Gazette		11th, 18th and 25th September, 1886.
Punjab Government Gazette		9th, 16th and 23rd September, 1886.
Central Provinces Gazette		18th and 25th September, 1886.
Burma Gazette		25th September, and 2nd and 9th October, 1886.
Assam Gazette		25th September, and 2nd and 9th October, 1886.
Coorg District Gazette		1st October, 1886.

<i>In the Vernaculars.</i>		
<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	21st December, 1886.
	Telugu	25th January, 1887.
	Hindustani	25th January, 1887.
	Kanarese	11th January, 1887.
Bombay	Malayalam	8th January, 1887.
	Marathi	20th January, 1887.
	Gujarathi	27th January, 1887.
	Kanarese	20th January, 1887.
Bengal	Bengali	8th March, 1887.
	Hindi	25th January, 1887.
	Uriya	16th, 23rd and 30th December, 1886.
North-Western Provinces and Oudh	Urdu	11th, 18th and 25th December, 1886.
Punjab	Urdu	9th, 16th and 23rd December, 1886.
Central Provinces	Hindi	22nd and 29th December, 1887.
Burma	Burmese	25th December, 1886, and 1st and 8th January, 1887.
Coorg	Kanarese	1st February, 1887.

5. We do not think that the Bill has been so altered as to require re-publication, and we recommend that it be passed as amended by us.

ANDREW R. SCOBLE.

C. U. AITCHISON.

RANA SHANKAR BAKSH SINGH.

PEARI MOHAN MUKERJI.

G. H. P. EVANS.

J. W. QUINTON.

The 10th March, 1888.

No. II.

A Bill to amend the Code of Civil Procedure, the Indian Registration Act, 1877, and the Indian Limitation Act, 1877.

IV of 1882. WHEREAS it is expedient to amend the Code
I of 1877. of Civil Procedure, the Indian Registration Act,
V of 1877. 1877, and the Indian Limitation Act, 1877; It is
hereby enacted as follows:—

1. (1) This Act may be called the Civil Pro-
Title and commence- cedure Code Amendment
ment. Act, 1888; and

(2) It shall come into force on the first day of
July, 1888.

2. (1) In this Act, unless there is something
Construction. repugnant in the subject or
context, "section" means a
section, "schedule" a schedule, and "Chapter"
IV of 1882. a Chapter, of the Code of Civil Procedure.

(2) Any reference in any enactment hereto-
fore passed or hereafter to be passed to any Act
amended by this Act shall, so far as may be, be
read as if made to that Act as so amended.

3. The following shall be
Addition of new sec- inserted after section 4,
tion after section 4. namely:—

IV of 1882. "4 A. (1) Where any Revenue Courts are gov-
Power to modify the erned by the provisions of
Code in its application the Code of Civil Procedure
to Revenue Courts. in those matters of proce-
dure upon which any special enactment applic-
I. L. R. 9 able to them is silent, the Local Government,
Cal. 295, with the previous sanction of the Governor
nd I. L. R. 5 General in Council, may, by notification in the
Ill. 406.] official Gazette, declare that any portions of
those provisions shall not apply to those Courts,
or shall only apply to them with such modifica-
Act XV, tions as the Local Government, with the sanction
882, s. 23; of the official Gazette, may prescribe.
nd Act
CVIII, 1884,
53.]

New.] "(2) 'Revenue Court' in sub-section (1)
means a Court having jurisdiction under any
local law to entertain suits relating to the rent,
revenue or profits of land used for agricultural
purposes, but does not include a Civil Court
having original jurisdiction under this Code to
try such suits as being suits of a civil nature of
which its cognizance is not barred by any
enactment for the time being in force."

Cf. Act XV, Repeal of part of
1882, section 8. of section 8 is hereby re-
Schedule I.] pealed.

Addition to section 5. To section 14 the
14. following shall be added,
namely:—

[I. L. R. 6 "Where a suit is instituted in British India
Bom. 292 and on the judgment of any foreign Court in Asia
6 Mad. 191.]

or Africa except a Court* of Record established by Letters Patent of Her Majesty or any predecessor of Her Majesty or a Supreme† Consular Court established by an Order of Her Majesty in Council, the Court in which the suit is instituted shall not be precluded from inquiry into the merits of the case in which the judgment was passed."

*e.g., Supreme Court of the Straits Settlements.
†e.g., Her Majesty's Supreme Court for China and Japan at Shanghai.

Addition of new sec- 6. The following shall be
tion after section 16. inserted after section 16,
namely:—

"16A. (1) When it is alleged to be uncertain within the local limits of the jurisdiction of which of two or more Courts any immovable property is situate, any one of those Courts may, if satisfied that there is ground for the alleged uncertainty, record a statement to that effect and thereupon proceed to entertain and dispose of any suit relating to that property, and its decree in the suit shall have the same effect as if the property were situate within the local limits of its jurisdiction:

"Provided that the suit is one with respect to which the Court is competent as regards the nature and value of the suit to exercise jurisdiction.

"(2) Where a statement has not been recorded under sub-section (1), and an objection is taken before an appellate or revisional Court that a decree or order in a suit relating to such property was made by a Court not having jurisdiction where the property is situate, the appellate or revisional Court shall not allow the objection if in its opinion there was, at the time of the institution of the suit, any reasonable ground for uncertainty as to the Court having jurisdiction with respect thereto."

7. In section 17, after Explanation II, the following shall be inserted,
Addition to section 17. [I. L. R. 4
All. 423 and 5
All. 277.]
namely:—

"EXPLANATION III.—In suits arising out of contract, the cause of action arises within the meaning of this section at any of the following places, namely:—

- (i) the place where the contract was made;
- (ii) the place where the contract was to be performed or performance thereof completed;
- (iii) the place where in performance of the contract any money to which the suit relates was expressly or impliedly payable."

8. In section 27 there shall be inserted after the words "the Court may"
Amendment of sec- the words "at any stage
tion 27. of the suit", and after the words "any other person or persons" the words
[I. L. R. 6 Cal 370. Cf. Rules under Judicature Acts. XVI. 2.]
"with his or their consent".

[L. R. 9
Cal. 695, 6
Mad. 239, 5
Bom. 609, and
7 All. 79.]

Substitution of new
section for section 53.

When plaint may be
rejected, returned for
amendment or amended.

9. For section 53 the following shall be substituted, namely:—

“53. The plaint may, at the discretion of the Court,—

- (a) at, or at any time before, the settlement of issues be rejected if it does not disclose a cause of action;
- (b) at, or at any time before, the settlement of issues be returned for amendment within a time to be fixed by the Court, and upon such terms as to the payment of costs occasioned by such amendment as the Court thinks fit, if it—
 - (i) is not signed and verified as hereinbefore required,
 - (ii) does not state correctly and without prolixity the several particulars hereinbefore required, or contains particulars other than those so required,
 - (iii) is wrongly framed by reason of nonjoinder or misjoinder of parties, or joins causes of action which ought not to be joined in the same suit, or
 - (iv) is not framed in accordance with the provisions of section 42;
- (c) at any time before judgment be amended by the Court upon such terms as to the payment of costs as the Court thinks fit:

[L. R. 14 In.
App. 111.]

“Provided that a plaint shall not be amended either by the party to whom it is returned for amendment, or by the Court, so as to convert a suit of one character into a suit of another and inconsistent character.

“When a plaint is amended under this section the amendment shall be attested by the signature of the Judge.”

Substitution of new
section for section 72.

Delivery or transmission of summons for service.

“72. (1) If the defendant resides within the jurisdiction of the Court in which the suit is instituted, or has an agent resident within that jurisdiction who is empowered to accept the service of the summons, the summons shall ordinarily be delivered or sent to the proper officer to be served by him or one of his subordinates.

“(2) The proper officer may be an officer of another Court than that in which the suit is instituted, and, where he is such an officer, the summons may, subject to any rules which the High Court may make in this behalf, be sent to him by post or in such other manner as the Court may direct.”

11. In section 82, for the first twenty words the following shall be substituted, namely:—

“When a summons is returned under section 80, the Court shall if the return under that section has not been verified by the affidavit of the serving-officer, and may if it has been so verified, examine the serving-officer on oath, or cause him to be so examined by another Court, touching his proceedings”.

Substitution of new
section for section 90.

12. For section 90 the following shall be substituted, namely:—

“90. If there is a British Resident or Agent, or a Superintendent appointed by the British Government, or a Court established or continued by the authority of the Governor General in Council, in or for the territory in which the defendant resides, the summons may be sent to such Resident, Agent, Superintendent or Court, by post or otherwise, for the purpose of being served upon the defendant; and, if the Resident, Agent or Superintendent or the Judge of the Court returns the summons with an endorsement under his hand that the summons has been served on the defendant in manner hereinbefore directed, such endorsement shall be evidence of the service.”

Substitution of new
sections for sections 141
and 142.

13. For sections 141 and 142 the following shall be substituted, namely:—

“141. (1) Subject to the provisions of the next following sub-section, there shall be endorsed on every document which has been admitted in evidence in the suit the following particulars, namely:—

- (a) the number and title of the suit,
- (b) the name of the person producing the document,
- (c) the date on which it was produced, and
- (d) a statement of its having been so admitted,

and the endorsement shall be signed by the Judge.

“(2) If a document so admitted is an entry in a book, account or record and a copy thereof has been substituted for the original under the next following section, the particulars aforesaid shall be endorsed on the copy and the endorsement thereon shall be signed by the Judge.

“141A. (1) If a document admitted in evidence in the suit is an entry in a shop-book or other account in current use, the party on whose behalf the account is produced may furnish a copy of the entry.

“(2) If such a document is an entry in a public record produced from a public office or by a public officer, or an entry in a book or account belonging to a person other than a

party on whose behalf the book or account is produced, the Court may require a copy of the entry to be furnished—

(i) where the record, book or account is produced on behalf of a party, then by that party, or

(ii) where the record, book or account is produced in obedience to an order of the Court acting of its own motion, then by either or any party.

"(3) When a copy of an entry is furnished under the foregoing provisions of this section, the Court shall, after causing the copy to be examined, compared and attested in manner mentioned in section 62, mark the entry and cause the book, account or record in which it occurs to be returned to the person producing it.

"142. When a document relied on as evidence by either party is considered by the Court to be inadmissible in evidence, there shall be endorsed thereon the particulars mentioned in clauses (a), (b) and (c) of section 141, sub-section (1), and a statement of its having been rejected, and the endorsement shall be signed by the Judge.

"142A. (1) Every document which has been admitted in evidence, or a copy thereof where a copy has been substituted for the original under section 141A, shall form part of the record of the suit.

"(2) Documents not admitted in evidence shall not form part of the record and shall be returned to the parties respectively producing them."

14. In section 143, for the words and figures "sections 62, 141 and 142" there shall be substituted the following, namely:—

"section 62, section 141A, sub-section (3), or section 142A, sub-section (2)."

15. In section 159 the words "or sent" shall be inserted after the word "delivered".

16. In section 168, for the words "shall examine the serving-officer on oath" the following shall be substituted, namely:—"shall if the certificate of the serving-officer has not been verified by affidavit, and may if it has been so verified, examine the serving-officer on oath, or cause him to be so examined by another Court,".

17. The following shall be inserted after section 185, namely:—

"185A. (1) The Local Government may, by notification in the official Gazette, direct, with respect to any Judge specified in the notification, or falling under a description set forth therein, that

Power for Local Government to require evidence to be recorded in English.

evidence in cases in which an appeal is allowed shall, instead of being taken down in the manner prescribed in the foregoing sections, be taken down by him with his own hand in the English language.

"(2) Where a Judge is prevented by any sufficient reason from complying with a direction under sub-section (1), he shall record the reason and cause the evidence to be taken down in writing from his dictation in open Court.

"(3) Evidence taken down under sub-section (1) or sub-section (2) shall be in the form mentioned in section 182, and be read over and signed, and, as occasion may require, interpreted and corrected, as if it were evidence taken down under that section.

"(4) The Local Government may, by notification in the official Gazette, revoke or vary a direction notified under sub-section (1)."

18. For section 191 the following shall be substituted, namely:—

"191. (1) Where the Judge taking down any evidence, or causing any memorandum to be made, under this Chapter, is prevented by death, transfer or other cause from concluding the trial of the suit, any successor to such Judge may deal with such evidence or memorandum as if he himself had taken it down or caused it to be made, and proceed with the suit from the stage at which his predecessor left it.

"(2) The provisions of sub-section (1) shall apply, so far as they can be made applicable, to a suit transferred under section 25:

"Provided that a Court transferring a suit under that section may, if it thinks fit, direct that the Court to which the suit is transferred shall recall all or any of the witnesses who have been examined and take their evidence afresh."

19. To section 193 the following shall be added, namely:—

"A Court continuing a suit under section 191 may recall and re-examine a witness who has departed in accordance with section 173."

20. (1) In section 209, for the first thirteen words the words "When a decree is for the payment of money" shall be substituted.

(2) To the same section the following shall be added, namely:—

"Where such a decree is silent with respect to the payment of further interest on such aggregate sum as aforesaid from the date of the decree to the date of payment or other earlier date, the Court shall be deemed to have refused such interest, and a separate suit therefor shall not lie."

Act X, 1882,
357 et
19: Act
VII, 1875,
20: Act
X, 1875,
11 and 12:
d Act
VIII, 1876,
19.]

[I. L. R. 7
All. 284.]

21. (1) In section 216, for the first twenty-four words the following shall be substituted, namely :—

“If the defendant has been allowed a set-off against the claim of the plaintiff.”

(2) To the same section the following shall be added, namely :—

“The provisions of this section shall apply whether the set-off is admissible under section 111 or otherwise.”

22. In section 223, for the words “in a case cognizable by a Court of Small Causes” the following shall be substituted, namely :—

“in a suit of which the value as set forth in the plaint did not exceed two thousand rupees and which, as regards its subject-matter, is not excepted by the law for the time being in force from the cognizance of either a Presidency or a Provincial Court of Small Causes”.

23. In section 229, after the word “established” the words “or continued” shall be inserted.

24. After section 229 the following shall be inserted, namely :—

“229A. So much of the foregoing sections of this Chapter as empowers a Court to send a decree for execution to another Court shall be construed as empowering a Court in British India to send a decree for execution to any Court established or continued by the authority of the Governor General in Council in the territories of any Foreign Prince or State to which the Governor General in Council has, by notification in the Gazette of India, declared this section to apply.”

25. The last paragraph of section 230 is hereby repealed.

26. (1) In section 244, for clause (c), the following shall be substituted, namely :—

“(c) any other questions arising between the parties to the suit in which the decree was passed, or their representatives, and relating to the execution, discharge or satisfaction of the decree or to the stay of execution thereof.”

(2) To the same section the following shall be added, namely :—

“If a question arises as to who is the representative of a party for the purposes of this section, the Court may either stay execution of the decree until the question has been determined by a separate suit or itself determine the question by an order under this section.”

[I. L. R. 7
Cal. 733, 8
Cal. 477 & 7
All. 73.]

27. For the last paragraph of section 258 the following shall be substituted, namely :—

“Unless such a payment or adjustment has been certified as aforesaid, it shall not be recognized as a payment or adjustment of the decree by any Court executing the decree.”

28. (1) In the first proviso to section 266, clause (a), the words “and bedding” shall be inserted after the word “apparel”.

(2) In the same proviso, clause (b), after the word “cattle” the words “and seed-grain” shall be inserted.

(3) In the same proviso, for clause (h) the following shall be substituted, namely :—

“(h) the salary of a public officer or of any servant of a Railway Company or local authority to the extent of—

(i) the whole of the salary where the salary does not exceed twenty rupees monthly;

(ii) twenty rupees monthly where the salary exceeds twenty rupees and does not exceed forty rupees monthly; and

(iii) one moiety of the salary in any other case.”

(4) To the same proviso, after clause (l), the following shall be added, namely :—

“(m) any allowance declared by any law passed under the Indian Councils Act, 1861, by a Governor or a Lieutenant-Governor in Council to be exempt from liability to attachment or sale in execution of a decree;

“(n) where the judgment-debtor is a person liable for the payment of land-revenue, any moveable property which under any law* applicable to him is exempt from sale for the recovery of an arrear of such revenue.”

(5) In the Explanation to the same proviso, for the word and letter “and (j)” the letters and word “(j) and (m)” shall be substituted.

29. In section 289 the words “on the spot where the property is attached” are hereby repealed.

30. To section 320 the following shall be added, namely :—

“Rules under this section may confer upon the Collector or any gazetted subordinate of the Collector all or any of the powers which the Court might exercise in the execution of the decree if the execution thereof had not been transferred to the Collector, including the powers of the Court under sections 294 and 312, and

[I. L. R. 9
Cal. 788, 11
Cal. 354, 5
Mad. 397, 1
Mad. 41, 8
Mad. 277, 1
Bom. 146,
Bom. 288,
Bom. 6, 3
533, 3 All.
538, 5 All.
269, and 7
All. 124.]

[Act XVII
1887, s. 70]

*Act
XVII, 188
s. 70.

[I. L. R.
14 Cal. 6;

[I. L. R.
All. 314.]

may provide for orders passed by the Collector or any gazetted subordinate of the Collector, or orders passed on appeal with respect to such orders, being subject to appeal to and revision by superior Revenue-authorities as nearly as may be as the orders passed by the Court, or orders passed on appeal with respect to such orders, would be subject to appeal to and revision by appellate or revisional Courts under this Code or other law for the time being in force if the decree had not been transferred to the Collector.

"A power conferred by the rules upon the Collector or any gazetted subordinate of the Collector, or upon any appellate or revisional authority, shall not be exercisable by the Court or by any Court in exercise of any appellate or revisional jurisdiction which it has with respect to decrees or orders of the Court.

"In executing a decree transferred to the Collector under this section, the Collector and his subordinates shall be deemed to be acting judicially within the meaning of Act No. XVIII of 1850 (*an Act for the protection of Judicial Officers*).

L. R. 11
451, 8
1. 503, and
3om. 46.] **31. (r)** In section 349, for the words "is under arrest" the words "is in custody under the foregoing provisions of this Code" shall be substituted.

(2) In section 354, between the word "and" and the words "shall operate" the words "every order under that section appointing a Receiver" shall be inserted.

L. R. 8
n. 196 &
[ad. 510.] **(3)** For the second paragraph of section 360 the following shall be substituted, namely:—

"A Court so invested may entertain an application under section 344 by any person who has been arrested or imprisoned, or against whose property an order of attachment has been made, in execution of a decree for money passed by that Court."

(4) At the end of Chapter XX the following shall be inserted, namely:—

"360A. Nothing in this Chapter shall apply to any Court having jurisdiction within the limits of the town of Calcutta, Madras or Bombay."

L. R. 12
1. 590, 9
id. 1, and 7
. 693; Pun-
Record,
d. XXI,
vil Judg-
nt No. 81:
les under
dicature
ts, L.] **32. (r)** For sections 363 and 364 the following shall be substituted, namely:—

"363. If there are more plaintiffs than one, and any of them dies, and if the right to sue does not survive to the surviving plaintiff or plaintiffs alone but survives to him or them and the legal representative of the deceased plaintiff jointly, the Court may cause the legal representative, if any, of the deceased plaintiff to be made a party, and shall thereupon cause an entry to that effect to be made on the record and proceed with the suit."

(2) For section 365 the following shall be substituted, namely:—

"365. In case of the death of a sole plaintiff or sole surviving plaintiff, the legal representative of the deceased may, where the right to sue survives, apply to the Court to have his name entered on the record in place of the deceased plaintiff, and the Court shall thereupon enter his name and proceed with the suit."

(3) To section 368 the following shall be added, namely:— [L. R. 9
Bom. 56, and
7 All. 396.]

"The legal representative of a deceased defendant may apply to have himself made a defendant in place of the deceased defendant, and the provisions of this section, so far as they are applicable, shall apply to the application and to the proceedings and consequences ensuing thereon."

(4) After section 372 the following shall be added, namely:—

"372A. The provisions of section 5 of the Indian Limitation Act, 1877, applicable to appeals shall apply to applications under sections 365, 366, 368 and 371."

33. To section 381 the following shall be added, namely:— [L. R. 6
Bom. 482, and
Act VIII
1859, s. 35.]

"or show good cause why such time should be extended, in which case the Court may extend it.

"Where a suit is dismissed under this section, the plaintiff may apply for an order to set the dismissal aside, and, if it is proved to the satisfaction of the Court that he was prevented by any sufficient cause from furnishing the security within the time allowed, the Court shall set aside the dismissal upon such terms as to security, costs or otherwise as it thinks fit, and shall appoint a day for proceeding with the suit.

"The dismissal shall not be set aside unless the plaintiff has served the defendant with notice in writing of his application.

"The provisions of the Indian Limitation Act, XV of 1877, with respect to an application under section 103, and of this Code with respect to an appeal from an order rejecting such an application, shall apply, so far as they can be made applicable, to an application under this section for an order to set aside the dismissal of a suit, and to an appeal from an order rejecting such an application, respectively."

34. In section 386, for the words "or to any pleader of a High Court whom the Court issuing the commission thinks fit to appoint" the following shall be substituted, namely:—

"or to any pleader or other person whom the

Court issuing the commission may, subject to any rules of the High Court in this behalf, think fit to appoint."

35. In section 419, after the words "Government Pleader in any Court" the words "or such other person as the Local Government may for any Court appoint in this behalf" shall be inserted.

36. In section 424, after the words "intending plaintiff" the words "and the relief which he claims" shall be inserted.

37. (1) In section 432, after the words "British India" the following shall be inserted, namely:—

"or at the request of any person competent in the opinion of the Government to act on behalf of such Prince or Chief,".

(2) To the same section the following shall be added, namely:—

"An appointment under this section may be made for the purpose of a specified suit or of several specified suits, or for the purpose of all such suits as it may from time to time be necessary to prosecute or defend on behalf of the Prince or Chief.

"A person appointed under this section may authorise or appoint persons to make and do appearances, applications and acts in any such suit or suits as if he were himself a party to the suit or suits."

38. For section 433 the following shall be substituted, namely:—

"433. (1) Any such Prince or Chief, and any ambassador or envoy of a Foreign State, may, with the consent of the Governor General in Council, certified by the signature of one of the Secretaries to the Government of India (but not without such consent), be sued in any competent Court.

(2) Such consent may be given with respect to a specified suit or to several specified suits, or with respect to all suits of any specified class or classes, and may specify, in the case of any suit or class of suits, the Court in which the Prince, Chief, ambassador or envoy may be sued; but it shall not be given unless the Prince, Chief, ambassador or envoy—

(a) has instituted a suit in the Court against the person desiring to sue him, or

(b) by himself or another trades within the local limits of the jurisdiction of the Court, or

(c) is in possession of immoveable property situate within those limits and is to be sued with reference to such possession or for money charged on that property.

(3) No such Prince, Chief, ambassador or envoy shall be arrested under this Code, and,

except with the consent of the Governor General in Council certified as aforesaid, no decree shall be executed against the property of any such Prince, Chief, ambassador or envoy.

(4) The Governor General in Council may, by notification in the Gazette of India, authorise a Local Government and any Secretary to that Government to exercise, with respect to any Prince, Chief, ambassador or envoy named in the notification, the functions assigned by the foregoing sub-sections to the Governor General in Council and a Secretary to the Government of India, respectively.

(5) A person may, as a tenant of immoveable property, sue, without such consent as is mentioned in this section, a Prince, Chief, ambassador or envoy from whom he holds or claims to hold the property."

39. (1) Section 434 shall become section 229B, and any reference made before the commencement of this Act in any notification or other document to section 434 shall be read as a reference to section 229B.

(2) In section 229B, the words "or continued" shall be inserted after the word "established".

40. After section 433 the following section shall be inserted, namely:—

"434. A Sovereign Prince or ruling Chief may sue, and shall be sued, in the name of his State: [Cf. I. L. R. All. 690 and 7 Bom. H. Rep. O. C. 150.]

"Provided that in giving the consent referred to in the last foregoing section the Governor General in Council or Local Government, as the case may be, may direct that any such Prince or Chief shall be sued in the name of an agent or in any other name."

41. To section 464 the following shall be prefixed, namely:—

"Nothing in this Chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued, by direction of the Governor General in Council or a Local Government, in the name of an agent or in any other name, and".

42. In section 503, clause (d), the words "as the Court thinks fit" shall be inserted after the words "by way of remuneration".

43. In section 504, for the words "the Court may appoint the Collector" the words "the Court may, with the consent of the Collector, appoint him" shall be substituted.

44. In section 539, for the words "having a direct interest" the words "having an interest" shall be substituted. [2 Swanst. 518, and L. R. 8. Cal. 3 and 7 All. 178.]

Insertion of new section 434.

Style of Princes and Chiefs as parties to suits.

Addition to section 464.

Princes and Chiefs and wards of Court.

Amendment of section 503.

Amendment of section 504.

Amendment of section 539.

Suit against Princes, Chiefs, ambassadors and envoys.

Substitution of new section for section 433.

Amendment of section 419.

Amendment of section 424.

Amendment of section 432.

Addition to section 540. 45. To section 540 the following shall be added, namely:—

"An appeal may lie under this section from an original decree passed *ex parte*."

Addition to section 549. 46. To section 549 the following shall be added, namely:—

"If such security be furnished, any costs for which a surety may have rendered himself liable may be recovered from him in execution of the decree of the Appellate Court in the same manner as if he were the appellant."

Substitution of new section for section 551. 47. (1) For section 551 the following shall be substituted, namely:—

"551. (1) The Appellate Court, if it thinks fit, may, after fixing a day for hearing the appellant or his pleader and hearing him accordingly if he appears on that day, dismiss the appeal without sending notice of the appeal to the Court against whose decree the appeal is made and without serving notice on the respondent or his pleader."

"(2) If on the day fixed under sub-section (1) or any other day to which the hearing may be adjourned the appellant does not attend in person or by his pleader, the appeal shall be dismissed for default."

"(3) The dismissal of an appeal under this section shall be notified to the Court against whose decree the appeal is made."

(2) For the first paragraph of section 552 the following shall be substituted, namely:—

"Unless the Appellate Court dismisses the appeal under the last foregoing section, it shall fix a day for hearing the appeal."

(3) In section 558 the words and figures "section 551, sub-section (2)," shall be inserted before the word and figures "section 556".

Amendment of, and addition to, section 561. 48. (1) For the proviso to the first paragraph of section 561 the following shall be substituted, namely:—

"Provided he has filed the objection in the Appellate Court within one month from the date of the service on him or his pleader under section 553 of notice of the day fixed for hearing the appeal, or within such further time as the Appellate Court may see fit to allow."

(2) To the same section the following shall be added, namely:—

"Unless the respondent files with the objection a written acknowledgment from the appellant or his pleader of having received a copy thereof, the Appellate Court shall cause such a copy to be served, as soon as may be after

the filing of the objection, on the appellant or his pleader, at the expense of the respondent.

"The provisions of Chapter XLIV shall, so far as they can be made applicable, apply to an objection under this section." [I. L. R. 1 Bom. 75 and 8 Mad. 214.]

Amendment of section 562. 49. (1) In section 562 the words "so as to exclude any evidence of fact which appears to the Appellate Court essential to the determination of the rights of the parties" are hereby repealed.

(2) In the same section, for the word "investigate" the word "determine" shall be substituted.

Repeal of section 563. 50. Section 563 is hereby repealed.

Amendment of section 565. 51. In section 565, for the word "shall" the word "may" shall be substituted.

Amendment of section 566. 52. (1) In section 566 the words "and the evidence upon the record is not sufficient to enable the Appellate Court to determine such issue or question" are hereby repealed.

(2) In the same section, between the words "the Appellate Court may," and the words "frame issues," the words "if necessary" shall be inserted.

Amendment of section 582. 53. (1) In section 582, for the words "the words 'plaintiff,' 'defendant' and 'suit' shall be held to include an appellant, a respondent and an appeal, respectively," the following shall be substituted, namely:—

"the word 'plaintiff' shall be held to include a plaintiff-appellant or defendant-appellant, the word 'defendant' a plaintiff-respondent or defendant-respondent, and the word 'suit' an appeal."

(2) In the same section, the words and figures "including those of section 372A," shall be inserted after the words "The provisions hereinbefore contained".

Addition to section 584. 54. To section 584 the following shall be added, namely:—

"An appeal may lie under this section from an appellate decree passed *ex parte*."

Amendment of section 588. 55. (1) In section 588, clause (9), for the word "or" the word "for" shall be substituted. [Gazette of India, 19th August, 1888, Part I, page 535.]

(2) In the same section, clause (16), for the words "the first paragraph of" the words "and orders under" shall be substituted.

Repeal of part of section 589. 56. The first paragraph of section 589, and the word "other" in the second paragraph of that section, are hereby repealed.

Repeal of section 599 and part of section 601. 57. Section 599, and in section 601 the words "within thirty days from the date of the order", are hereby repealed.

[I. L. R. 2
All. 604 and
12 Cal. 402.]

58. After the second paragraph of section 610 Addition to section the following shall be inserted, namely:—

"In so far as the order awards costs to the respondent, it may be executed against a surety therefor, to the extent to which he has rendered himself liable, in the same manner as it may be executed against the appellant:

"Provided that such notice in writing as the Court in each case thinks sufficient has been given to the surety."

59. To section 626 the following proviso shall be added, namely:—

"and

[I. L. R. 10
Cal. 80 and 4
All. 278.]

"(c) an application made under section 624 to the Judge who delivered the judgment may, if that Judge has ordered notice to issue under proviso (a) to this section, be disposed of by his successor."

60. After section 646 the following shall be inserted, namely:—

"646A. (r) If at any time before judgment a Court in which a suit has been instituted doubts whether the suit is cognizable by a Court of Small Causes or is not so cognizable, it may submit the record to the High Court with a statement of its reasons for the doubt as to the nature of the suit.

"(2) On receiving the record and statement the High Court may order the Court either to proceed with the suit or to return the plaint for presentation in such other Court as it may in its order declare to be competent to take cognizance of the suit.

"646B. (r) If it appears to a District Court that a Court subordinate thereto has, by reason of erroneously holding a suit to be cognizable by a Court of Small Causes or not to be so cognizable, failed to exercise a jurisdiction vested in it by law, or exercised a jurisdiction not so vested, the District Court may, and, if required by a party, shall, submit the record to the High Court with a statement of its reasons for considering the opinion of the subordinate Court with respect to the nature of the suit to be erroneous.

"(2) On receiving the record and statement, the High Court may pass such order in the case as it thinks fit.

"(3) With respect to any proceeding subsequent to decree in any case submitted to the High Court under this section, the High Court may make such order as in the circumstances appears to it to be just and proper.

"(4) A Court subordinate to a District Court shall comply with any requisition which the District Court may make for any record or information for the purposes of this section."

61. (r) For the third paragraph of section 648 the following shall be substituted:—

"and the Court making an arrest under this section shall send the person arrested to the Court

by which the warrant of arrest was issued, unless he shows cause to the satisfaction of the former Court why he should not be sent to the latter Court, or unless he furnishes sufficient security for his appearance before the latter Court or (where the case is one under Chapter XXXIV) for satisfying any decree that may be passed against him by that Court, in either of which cases the Court making the arrest shall release him."

(2) To section 648 the following shall be added, namely:—

"Where a person to be arrested or moveable property to be attached under this section is within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal or at Madras or Bombay, or of the Court of the Recorder of Rangoon, the copy of the warrant of arrest or of the order of attachment, and the probable amount of the costs of the arrest or attachment, shall be sent to the Court of Small Causes of Calcutta, Madras, Bombay or Rangoon, as the case may be, and that Court, on receipt of the copy and amount, shall proceed as if it were the District Court."

62. In section 650A, the words "or continued" shall be inserted after the word "established".

63. To section 652 the following shall be added, namely:—

"A High Court not established under the Statute 24 and 25 Victoria, chapter 104 (*an Act for establishing High Courts of Judicature in India*) may, from time to time, with the previous sanction of the Local Government, make, with respect to any matter other than procedure, any rule which any High Court so established might under section 15 of that Statute make with respect to any such matter for any part of the territories under its jurisdiction which is not included within the limits of a presidency-town. Rules so made shall be published in the same manner, and shall thereupon have the same force, as rules made and published under this section for the regulation of matters connected with procedure."

64. In form No. 137 of the fourth schedule the words "bound by the decree" shall be inserted after the words "remove any person".

65. (r) After clause (n) of section 17 of the Indian Registration Act, 1877, as amended by the Indian Registration Act, 1886, the following clause shall be added, namely:—

"(o) a certificate of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue officer."

(2) In the second paragraph of section 50 of the same Act, for the word and letter "and (n)" the letters and word "(n) and (o)" shall be substituted.

of 1877. (3) The Indian Registration Act, 1877, shall be construed as if the amendments made in it by this section had been made therein by Act XII of 1879 (*an Act to amend the Code of Civil Procedure, the Registration Act, 1877, and the Limitation Act, 1877*):

Provided that nothing in this sub-section shall be deemed to affect a decree or order made by any Court before the commencement of this Act.

66. (1) No. 161 of the second schedule to the Indian Limitation Act, 1877, shall be transposed and become No. 173A, and the entry against it in the second column of that schedule shall be "Ditto", signifying ninety days.

(2) Nos. 171, 171A and 171B of the same schedule are hereby repealed.

(3) For No. 171C of the same schedule the following shall be substituted, namely:—

Description of Application.	Period of Limitation.	Time from which period begins to run
171. Under section 371 of the Code of Civil Procedure, or under that section and section 582 of the same Code, for an order to set aside an order for abatement or dismissal.	Sixty days.	The date of the order for abatement or dismissal.

(4) After No. 175 of the same schedule the following shall be inserted, namely:— [Cases cited at s. 32 of this Bill.]

Description of Application.	Period of Limitation.	Time from which period begins to run.
175A. Under section 365 of the Code of Civil Procedure by the legal representative of a deceased plaintiff, or under that section and section 582 of the same Code by the legal representative of a deceased plaintiff-appellant or defendant-appellant.	Six months	The date of the death of the deceased plaintiff or of the deceased plaintiff-appellant or defendant-appellant.
175B. Under section 366 of the Code of Civil Procedure by a defendant, or under that section and section 582 of the same Code by a plaintiff-respondent or defendant-respondent.	Ditto	The date of the death of the deceased plaintiff or of the deceased defendant-appellant or plaintiff-appellant.
175C. Under section 368 of the Code of Civil Procedure to have the legal representative of a deceased defendant made a defendant, or under that section and section 582 of the same Code to have the legal representative of a deceased plaintiff-respondent or defendant-respondent made a plaintiff-respondent or defendant-respondent.	Ditto	The date of the death of the deceased defendant or of the deceased plaintiff-respondent or defendant-respondent.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA,
—
LEGISLATIVE DEPARTMENT.
—

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th March, 1888 :—

NO. 4 OF 1888.

A Bill to declare the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India.

WHEREAS it is expedient to declare the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India; It is hereby enacted as follows—

1. (1) This Act may be called the Measures of Length Act, 1888.

Title, extent and commencement. (2) It extends to the whole of British India; and

(3) It shall come into force on the first day of January, 1889.

- [1 & 42 Vic., 49, s. 10.] 2. The imperial standard yard for the United Kingdom shall be the legal standard measure of length in British India and be called the standard yard.

- [1 & 42 Vic., 49, s. 4.] 3. An accurate copy, approved as such by the Governor General in Council, of the imperial standard yard for the United Kingdom shall be kept in such place within the limits of the Town of Calcutta as the Governor General in Council may prescribe, and shall be the standard for determining the length of the standard yard.

4. One-third part of the standard yard shall be called a standard foot, and one thirty-sixth part of such a yard shall be called a standard inch. [41 & 42 Vic. c. 49, s. 11.]

5. Any measure having stamped thereon or affixed thereto a certificate purporting to be made under the authority of the Governor General in Council or of a Local Government, and stating that the measure is of the length of the standard yard or that a measure marked thereon as a foot or inch is of the length of the standard foot or standard inch, as the case may be, shall, when produced before any Court by any public servant having charge of the measure in pursuance of any direction published in an official Gazette by order of the Governor General in Council or the Local Government, be deemed to be correct until its inaccuracy is proved.

6. A public servant having in pursuance of such a direction charge of measures by the public, such a measure as is mentioned in the last foregoing section shall allow any person to inspect it free of charge at all reasonable times and to compare therewith or with any measure marked thereon any measure which such person may have in his possession.

7. There shall be kept by the Commissioner of Police in the Town of Calcutta under section 55 of the Calcutta Police Act, 1865, by the Commissioner of Police in the Town of Madras under section 44 of the Act of the Governor of Fort St. George in Council No. VIII of 1867, by the Presidency Magistrates in the Town of Bombay under section 17 of Act XLVIII of 1860 as amended by the Act of the Governor of Bombay in Council No. IV of 1882, and by the Magistrate under section 20 of Regulation XII of 1827 of the Bombay Code, such certified measures of the standard yard, standard foot and standard inch as are mentioned in section 5.

Ben Act IV of 1866.

STATEMENT OF OBJECTS AND REASONS.

THIS Bill, declaring the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India, is preliminary to intended legislation on the lines of the Merchandise Marks Act, 1887 (50 & 51 Vic., c. 28).

The 16th March, 1888.

ANDREW R. SCOBLE.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 17, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Saturday, the 10th March, 1888.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Rana Sir Shankar Bakhsh Singh Bahadur, K.C.I.E.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble W. S. Whiteside.
The Hon'ble G. H. P. Evans.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of
Vizianagram.

CIVIL PROCEDURE CODE, &c., AMENDMENT BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to amend the Code of Civil Procedure and the Indian Limitation Act, 1877. He said:—

“Although this Bill is somewhat formidable in appearance, I do not think it will be found upon examination to contain much controversial matter. I am free to confess that I approached its consideration rather more than twelve

months ago by no means with a light heart. The revision of the Code of Civil Procedure is not a matter to be readily undertaken by any one familiar with the working of the Courts and who knows from practical experience how easy it is to pick holes and how difficult it is to mend them. No one could be more averse than I am to what is called 'tinkering' enactments of this kind. But being confronted with an amending Bill on my arrival in this country, and overwhelmed with suggestions for still further amendments, I have had to deal with the matter, however reluctantly; and, with the assistance of the Select Committee, I hope to have produced a practically useful measure.

"As the Council are aware, the last edition of the Code was published in 1882. The six years which have since elapsed have brought to light some defects in its method, and some difficulties in its construction, which it is the object of the present Bill to remedy. The defects have been pointed out by the Courts which have had to administer the Code; the difficulties have resulted from imperfections of expression which have led different High Courts to construe the same sections in different ways. In dealing with this Bill the Select Committee has attempted no startling innovations, but has limited itself to the more modest, and, I think, more useful, task of making plain that which was before obscure, and supplying that which experience has shown to have been accidentally omitted or imperfectly expressed.

"At the risk of being somewhat tedious—for details of this kind, though important, are not interesting to a lay audience—I must ask the Council to bear with me while I point out the principal alterations effected in the Code by this Bill. Taking the sections in their order, the first to which I desire to call attention is section 3, which has been introduced on the suggestion of the Government of the North-Western Provinces and Oudh. The object is to preserve the summary character of rent-litigation under local laws; and it is justified on the ground that holding the provisions of the Civil Procedure Code to be applicable to the proceedings of the Rent and Revenue Courts, in all points which are not provided for in the special Acts governing those classes of Courts, may be the source of considerable embarrassment to the Administration, both by throwing impediments in the way of the easy realization of the rents from which the land-revenue is paid, and imposing increased labour on the Rent Courts whose time is already fully occupied.

"Section 5 relates to suits on foreign judgments. Upon this point there is a conflict of decisions between the High Courts of Madras and Bombay, which we have settled by declaring that Courts in British India shall not be precluded from enquiring into the merits of the case in which the judgment was passed by any Court in Asia or Africa, excepting only Courts established by the authority of the British Government in our colonies and dependencies. This will avoid the anomaly of placing the Courts of Siam or Cabul on the same footing as the Queen's Courts in Ceylon or Hongkong.

"Section 6 is intended to avoid a difficulty as to jurisdiction which frequently arises where the boundaries of estates or holdings are destroyed or altered by fluvial action.

"Section 7 is based upon a suggestion of Mr. Justice Straight, and makes it clear that, in order to found jurisdiction it is enough that a material part of the cause of action arises within the local limits of the jurisdiction of the Court in which the suit is instituted.

"The object of section 9 is to give to the Courts greater power of amendment of complaints than they at present possess. The tendency of the Courts in England is to allow the greatest latitude in this direction. In a recent case before the Court of Appeal (*Weldon v. Neal*, 19 Q. B. D. 395) Lord Justice Lopes says: 'However negligent or careless the first omission, and however late the proposed amendment, the amendment should be allowed if it can be allowed without injustice to the other side.' In this country, where, as the Advocate General of Bengal observes, 'there is every likelihood of a poor suitor acting in ignorance or under the advice of ignorant advisers, and launching an honest case in a clumsy and irrational manner,' it appeared to the Select Committee there was abundant reason for adopting the English rule. The only necessary limitation is to prevent a suit of one character from

being turned by amendment into a suit of a different character; and it is therefore provided that amendments which would have this effect are not to be allowed.

"Sections 10, 11, 12, 15 and 16 are intended to facilitate the service of summonses by an agency other than that of the Courts which issued them.

"Section 14 substitutes for sections 141 and 142 of the Code a simpler method of dealing with the documentary evidence produced in suits.

"Section 17 empowers the Local Governments to authorize selected Judges to take down the evidence in appealable cases in the English language. This section is regarded by the Bengal Government as 'perhaps the most important in the Bill,' and the Lieutenant-Governor believes that 'a cautious use of the power therein conferred will effect an enormous saving of time both in original as well as in appellate Courts.' District Judges are of the same opinion. Mr. Stevens, of Gya, writes—'It is scarcely possible to exaggerate the trouble, annoyance and waste of time which are frequently caused by the present mode of recording evidence;' and Mr. Towers, of Midnapore, says—'I believe the change would be a very salutary one in all District Courts, and probably in those of most Subordinate Judges, which are always situated at head-quarters, and the pleaders practising in which are good English scholars. For myself I believe I could do twice the amount of appellate work if I had a record of the evidence in English. In original cases also it will save District Judges much time and trouble to have but one record. The expense of translations in the High Court will also be much reduced, and there will be a very appreciable gain to litigants.' From Madras, Mr. Justice Parker writes—'These provisions have long been most desirable in the Madras Presidency. The present practice is as much disliked by the Bar as by the Judge, and causes great loss of time.' The Bombay Government, on the other hand, consider the alteration undesirable; and there would be much force in their observation that "Judges are of necessity frequently sent to districts with the language of which they are unacquainted, and in such cases it is not desirable that there should be no vernacular record of the evidence" if the proposal were absolute; but, as Local Governments may limit and revoke the exercise of the power as they please, it may surely be expected of them not to misuse the discretion with which they are invested.

"Sections 18 and 19 make it clear that the law does not require the re-hearing of a suit by the successor of a Judge who, having part heard the suit, has been prevented by death, transfer or other cause from concluding the trial; but that the hearing may be taken up at the stage at which it was left by the previous Judge, with liberty to recall and re-examine any witnesses from whom further evidence may be desired.

"In section 20 we carry out a suggestion of the Chief Court of the Punjab with regard to the award of interest on decrees for money.

"Section 21 is designed to bring equitable set-offs, which the Courts are in the habit of allowing, within the operation of section 216 of the Code.

"In section 26 we have empowered the Court executing a decree to determine questions as to stay of execution: and, as considerable difficulties have been felt with regard to the meaning of the word 'representatives' in section 244 of the Code, we have provided a procedure by which, in case of dispute, the representative of a party for the purposes of the section may be ascertained.

"There have been so many conflicting rulings of the High Courts upon the effect to be given to payments or adjustments of decrees which have not been certified to the Court charged with the execution of those decrees, that we have provided in section 27 that, unless such payment or adjustment has been certified as required by the Code, it shall not be recognized as a satisfaction of the decree by any Court executing the decree. This provision will, it is hoped, have the effect of inducing parties who settle out of Court to report to the Court that such settlement has been made.

"Section 28 brings the provisions of the Code in regard to the attachment of property in execution of a decree into accordance with recent legislation,

and removes a doubt as to the extent to which the salaries of certain classes of public servants are liable to be attached.

“Under section 320 of the Code, Local Governments were empowered to direct that the execution of decrees affecting immoveable property might be transferred, in certain cases, from the Court to the Collector; and subsequent sections provided that the Collector might sell, let or mortgage the property as might seem most desirable under the circumstances. The Local Governments were authorized to make rules for the guidance of the Collector and his subordinates in executing the decree; but no provision was made as to the authority to which an appeal would lie from orders passed by the Collector in exercise of the powers conferred on him. The High Courts of Calcutta and Bombay have expressed the opinion that the proceedings of the Collector should be subject to appeal to the District Judge and the High Court; but there is a Full Bench decision of the Allahabad High Court, with which the Select Committee concurs, to the contrary effect. We think it was the intention of the Legislature that any appeal from the orders of the Collector in matters of this kind should go to the superior Revenue-authorities. There are obvious reasons of convenience in favour of this course, and we have so provided in section 30 of the Bill.

“The most important clause in section 31 is that which provides that Chapter XX of the Code, which relates to proceedings in insolvency, shall not apply within the towns of Calcutta, Madras and Bombay. This provision has been introduced at the suggestion of the High Court of Calcutta, the Judges of which point out the inconveniences of the present dual system, and say that ‘it seems to be quite unnecessary to have two different systems of insolvency law at work in the same place. The provisions of the Insolvent Act, though in many respects imperfect, are now understood by practitioners, and great confusion and uncertainty has in some cases arisen from the introduction of a new and more imperfect procedure.’ As the question of amending and consolidating the law of bankruptcy and insolvency in British India is now before the Council, it seems desirable that the presidency-towns should, at all events for the present, retain the system to which they have for long years been accustomed. In regard to small insolvencies, moreover, I am in great hopes that they will be to a great extent got rid of when the Debtors Bill passes into law.

“The remaining sections of the Bill relate mainly to minor alterations. Sections 32, 53 and 66 extend the period during which the representatives of deceased suitors may apply to be entered on the record as plaintiffs or defendants. Section 33, restoring a provision of the Code of 1859, relaxes the stringency of the existing law respecting the dismissal of suits for default in giving security for costs. Section 34 enlarges the class of persons to whom commissions to examine witnesses may be issued, subject to such rules as the High Court may make in the matter. Sections 37, 38, 40 and 41 are to remove difficulties which at present beset ruling chiefs when they sue in our Courts.

“Section 44 is in accordance with the views of the Muhammadan Educational Endowment Committee, recently appointed by the Government of Bengal, and is intended to facilitate proceedings in suits relating to public charities. The Committee represent that it has been decided by a Divisional Bench of the Calcutta High Court (I. L. R. 8 Cal. 32) that the interest possessed in a mosque by those who live in the village in which it is situated, and are in the habit of worshipping in it, is not a direct interest within the meaning of section 539 of the Code ‘It would seem to follow that the real beneficiaries of a public trust, that is to say, those members of the general community who derive advantage from it in its ordinary operation, can seldom proceed under the section; while those whose interest in the foundation is more direct, as being entitled to share in its management, and who therefore can institute suits, are the very men who are likely to be guilty of malversation or other breach of the conditions of the trust. The Committee consider it most impolitic to deny the remedy to all except those who inflict the wrong, and would strike the word “direct” out of the section.’ We have adopted this suggestion.

"Section 47 is intended to get rid of an anomaly which arises under the present state of the law in regard to the dismissal of appeals by default, and is proposed by Mr. R. J. Crosthwaite, the Judicial Commissioner of the Central Provinces, who writes as follows :—

'This amendment is necessary, because, as section 551 stands now, an appellant can, if his appeal is fixed for hearing under that section, refrain from appearing, and then appeal from the decree of the first Appellate Court dismissing his appeal. The Court of second appeal will then have to consider the appeal and decide it, because the provisions of section 556 do not apply in the case of an appeal dealt with under section 551. When a first appeal is dismissed under section 556 for default, there is practically no second appeal, because the second Appellate Court must hold that, as the appellant did not appear in the Court of first appeal, that Court's decree dismissing the appeal was under section 556 correct; but when an appeal is fixed for hearing under section 551, and, the appellant not appearing, his appeal is dismissed, section 556 does not apply; and an appellant can thus ignore the Court of first appeal and take his appeal to the High Court. Section 556 does not, I think, apply, because there can be no doubt that the words 'on the day so fixed' mean 'the day fixed under section 552 for hearing the appeal.' This state of the law is anomalous, and, considering that a Court of second appeal is supposed to go by the findings of fact of the Court of first appeal, inconvenient. If an appellant does not appear on the day fixed for hearing, whether it be fixed under section 551 or section 552, his appeal should be dismissed; but he should have a right to apply for re-admission under section 558.'

"Upon the sections which follow from 48 to 59 I need not trouble the Council with any observations. But section 60 is of more importance. It embodies a suggestion made by the Judges of the High Court of Calcutta, who thus describe the difficulty which it is intended to cure :—

'In this province it is often difficult to tell whether a suit should be instituted in the Small Cause Court or a Court possessing ordinary civil jurisdiction. Numerous cases have been brought to the cognizance of this Court in which great inconvenience, hardship and injustice have been caused in this way. A suit is brought in the first instance in the Small Cause Court, and that Court declares that it has no jurisdiction and dismisses the suit. The plaintiff then institutes the same suit in the Munsif's Court, which, upon trial, gives him a decree. The defendant thereupon appeals to the higher Courts, and it is held that the Munsif had no jurisdiction, and accordingly the suit is dismissed. The result is that the unfortunate suitor gets no relief anywhere. And this same result also follows when the Court of first instance holds that it has no jurisdiction, and also when the suit is in the first instance instituted in the Civil Court and the suitor subsequently goes to the Small Cause Court. The Judges think questions of jurisdiction and errors as to jurisdiction should be susceptible of being dealt with and cured by the High Court by transfer, affirmation of decree or otherwise; and they think that the order of the High Court as to jurisdiction should be final.'

"I will not detain the Council by a detailed reference to the remaining sections of the Bill; but there is one important omission to which I desire briefly to advert. A recent decision of the Privy Council (*Raja Amir Hasan Khan v. Sheo Buksh Sing*, L. R. I. A. 237) has given a more limited construction to section 622 of the Code than had been put upon it by the Courts in India; and many suggestions have been made with a view to the extension of the revisional powers of the High Courts to all cases in which there had been a material irregularity in procedure or the decision was based on an erroneous view of the law. The Committee have not been able to adopt these suggestions, the more especially as they have been favoured with one by the Chief Justice of Bengal which would have the effect of doing away with second appeals altogether and substituting for them a right of application to the High Court as a Court of review in all cases in which it could be shown that a failure of justice had occurred. This suggestion, coming from so high an authority, deserves, and will receive, the most respectful consideration; but the proposal is of too sweeping a character to be hastily adopted, and the Committee did not think it desirable to delay their Report on this Bill for the purpose of consulting other authorities upon it.

"I have only to add that the draft has been twice circulated, in its original and in an amended form, to Local Governments and High Courts, and that the Bill as reported is the outcome of a most careful consideration on the part of the Committee of the criticisms which have been received from judicial officers and others engaged in the daily working of the Code, and therefore best able to

indicate the points in which it is susceptible of improvement. To these gentlemen I desire to tender my best thanks for the valuable assistance which they have rendered and which has, I hope, enabled the Select Committee to work out a series of amendments of the Code which will simplify and facilitate in many important respects the administration of justice."

The Council adjourned to Friday, the 16th March, 1888.

S. HARVEY JAMES,

Secretary to the Govt. of India,

Legislative Department.

FORT WILLIAM ; }
The 10th March, 1888. }



SUPPLEMENT TO
The Gazette of India.

No. 11.} CALCUTTA, SATURDAY, MARCH 17, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for February 1888.

In February, pressure begins to fall generally throughout India. The steady increase which takes place during October, November, December and January reaches its maximum in the last-named month, and during February the decrease commences which lasts throughout the hot weather. In the present year the decrease between January and February has been unusually large, for whereas during January there was a general and rather large excess of pressure as compared with the average, there has during February been a slight to largish deficit. As a rule, the weather over Northern India is distinctly finer during February than during January. This has, however, hardly been the case in the present instance, as the unsettled weather, which prevailed in the north-west, west and centre of India during the latter part of January, continued during February. In Bengal and Assam also very unsettled conditions have at times prevailed.

On the 1st the general distribution of pressure was such as is characteristic of the cold season. A large area of high pressure (30.20" and above) lay over Sind, the Punjab, Rajputana and part of the North-Western Provinces and the Central Provinces, while relatively low readings were reported from the west coast and from the south of the Bay. On the west coast the decrease of pressure occurred more rapidly than is normally the case, and a feeble depression apparently lay between Ratnagiri and Bombay. At both Bombay and Kurrachee the north-easterly wind was blowing rather freshly. The weather was generally fine, the only rainfall reported being at Kurrachee and Jeypore. On the 2nd the distribution was more complicated and less normal. A broad band of relatively high readings stretched across Northern India extending from the Western Punjab to Assam, while almost equally high pressures were reported from

the Carnatic and the west of the Bay. At the same time low-pressure areas prevailed over Burma, and over Guzerat and Sind. The depression which on the previous day had been shown near Bombay had apparently passed northward to the Gulf of Cambay, while a separate and larger storm lay near Kurrachee. With this distribution of pressure the winds were in general very irregular in direction, but well-marked cyclonic circulations were shown over Western India. At Kurrachee the wind was blowing with a velocity of 21 miles per hour from north-east. The weather was very cloudy all over the north-west and rain had fallen at Kurrachee, Hyderabad, Jacobabad, Quetta, and Ajmere, as well at Darjeeling. On the 3rd, pressure decreased rapidly in the north-west of the Punjab and a fresh depression appeared in that region. Accompanying this additional disturbance there occurred a large extension in the rainfall area which included the whole of North-Western India, part of Central India, Sind and Guzerat. On the 4th, pressure rose over Western and fell over Eastern India. Rain ceased in Sind and Guzerat, but in Northern India it continued and extended eastward as far as Benares. On the 5th the weather improved. Rain was reported from Sibsagar, Dhubri, Allahabad and Nowgong, but elsewhere the sky had cleared considerably and conditions appeared more settled. Fine weather continued during the 6th, but on the 7th rain recommenced in Sind and Baluchistan, and during the 8th and 9th extended to the hill and submontane stations in the Punjab and North-Western Provinces. On the 10th the unsettled conditions were transferred from North-Western to North-Eastern India, and rather heavy rain was reported from almost all stations in Bengal and Assam. On the 11th rain still fell at several places in Bengal and Assam, but elsewhere the weather was fine. This fine weather continued during the 12th, but on the 13th at all the hill and submontane stations and also at those in Lower Bengal and Assam further precipitation was reported. From the 14th to the 17th showers of rain, generally of small amount, were of daily occurrence around the head of the Bay and in parts of Eastern Bengal and Assam, but over the greater part of India conditions were fine and fairly settled. On the 18th a brisk barometric fall accompanied with rain and a southerly wind were reported from Quetta, and on the following day rain was falling at several of the Punjab stations and at Jacobabad. On the 20th the rainfall had extended into the North-Western Provinces, while it had almost ceased in the Punjab; but on the 21st rain was reported from the west and north of the Punjab, the west of the North-Western Provinces, Jeypore and the Central Provinces. From this date until the 28th, showers of rain continued to fall at intervals over the Central Provinces, the Punjab and the west of the North-Western Provinces, but the amounts were generally small and on the whole the weather was fair. On the 29th the distribution of pressure and the winds were fairly normal, and the only rainfall reported was a few drops at Raipur.

In Southern India the weather calls for little remark. No rain whatever fell in the Carnatic and hardly any in any other part of the Peninsula. In Burma also the weather, as is generally the case, was very settled.

Pressure.—Has been below the monthly average almost everywhere. At the hill stations in North-West Himalaya, the deficit has been less marked than on the plains; and at Mount Abu, Pachmarhi and Wellington there has been an excess, trifling at Mount Abu, but considerable at Wellington. In Ceylon also there has been a slight excess. The deficiency has been on the whole greater over Northern and Central India than in the Peninsula.

Temperature.—Like January this was a generally cool month, though the relative coolness was less than in the preceding month. In Ceylon, the Carnatic, the Berars, in part of the Central Provinces and at a few places in Bengal and Upper India, there was indeed a slight excess of temperature. The greatest deficiency was $3^{\circ}4$ at Dera Ismail Khan, but this amount was closely approached at Jacobabad and Jeypore. Frost occurred regularly at the hill stations during the first half of the month, the lowest minimum reported being $27^{\circ}1$ on the 10th at Chakrata. Subsequent to the 15th, temperature rose fairly briskly, so that, while the highest maximum reported on the first was 92° at Salem, that on the 29th was 99° at Surat.

Humidity.—Except in Bengal the amount of moisture in the atmosphere has been generally in excess of the average.

Rain.—No rain has fallen during the month in Behar or the Carnatic, and very little in the Berars, the Deccan, Mysore or Burma. On the other hand, Sind, Cutch and Rajputana have received much more than the normal amount, and the Punjab, the cis-Gangetic portions of the North-Western Provinces, Bengal, Guzerat, the Konkan, and Malabar have all received a greater or less excess.

The following table shows the amount of rain and the difference from the average during the month of February 1888, according to districts, as far as is indicated by the telegraphic reports:—

DISTRICTS.	Number of stations.	Average rain-fall in February.	Difference from the average in February, 1888.
Punjab—West	7	1'43	+0'58
Do. East	4	1'15	+0'13
North-Western Provinces—Trans-Gangetic	9	1'25	—0'13
Do. do. Cis-Gangetic	3	0'28	+0'51
Behar	2	0'49	—0'49
North Bengal	2	0'84	—0'05
Assam—Cachar	3	1'71	—0'32
Lower Bengal—Chutia Nagpur	7	1'13	+0'19
Orissa—Northern Circars	6	0'43	+0'11
Central Provinces—South	7	0'38	+0'09
Berar—Khandesh	2	0'17	—0'04
Rajputana, Central India, Saugor and Nerbudda	8	0'30	+0'86
Sind—Cutch	3	0'20	+1'04
Guzerat	3	0'09	+0'33
Konkan	4	0'05	+0'07
Deccan—Hyderabad	5	0'08	—0'04
Malabar	4	0'21	+0'13
Mysore—Bellary	4	0'15	—0'12
Carnatic	6	0'37	—0'37
Lower Burma	6	0'13	—0'02
Ceylon	2	2'59	—0'38

W. L. DALLAS,

for *Offg. Meteorological Reporter to the Govt. of India.*

Simla, 5th March, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending March 7th, 1888.

During the greater part of the week under review the weather over India has been very quiet, and principally remarkable for the general uniformity of pressure and the variability of the winds. At the close of the period, however, these conditions gave way and a depression appeared, as so many have done this season, over Guzerat, Rajputana and Central India, which was accompanied by very unsettled weather over the Central Provinces.

On March 1st a large area of relatively high pressure overlay Northern India stretching from north-west to south-east from Mooltan to Saugar Island, a second area overlay the Carnatic, and a third, the Upper Assam Valley, while relatively low readings were reported from the North Konkan, from Sind, and from Burma. The differences of pressure were, however, very slight, the range amounting to only 0'159". The winds varied considerably in direction, but there was a fairly general westerly current down the Gangetic plain and a south-easterly to easterly current over the Peninsula and the south of the Central Provinces. Temperature had risen, and there had been no rain. On the 2nd the barometer had fallen, except in Sind and Guzerat. The distribution was generally similar to that reported on the previous day, but a slight depression had

appeared near Indore, and rain had fallen over the Berars and the south of the Central Provinces. The range of pressure was less than on the 1st. The chart of the 3rd showed very uniform pressures and light variable winds. The weather was very fine, with, on the whole, rising temperature, and no rain beyond an insignificant shower at Colombo. On the 4th the uniformity of pressure had increased and the total barometric difference for the whole of the Indian region was only 0.098". The winds were exceedingly light and very variable in direction. The weather remained very fine, and the only rainfall reported was a few drops at Quetta. On the 5th the distribution of pressure was irregular, and such as has on several occasions prefaced the appearance of unsettled weather over Rajputana, Central India and the Central Provinces. A large area of high pressure overlay the Bay and a second area of high pressure the Punjab, while a shallow diffused depression lay over the western desert with an easterly wind at Quetta and a south-westerly wind in Sind. The sky was cloudy in Baluchistan, the North-Western Punjab, and Sind, and south-easterly winds prevailed at a large number of the central stations. Temperature had generally risen, and except at Quetta there was no rain. On the 6th the depression in the North-West had concentrated and become a well-marked disturbance with its centre near Indore. A cyclonic circulation of the winds was shown around it, and the sky had become more cloudy in the Punjab, Bombay and the Central Provinces, while rain had fallen at Jacobabad and Hyderabad (Sind), as well as at Belgaum. The high pressure over the Bay held steadily. On the 7th the barometric distribution was irregular; one area of high pressure was reported from the North-Western Provinces, the Central Provinces, and the Bay, and a second from the Punjab and Sind, while slight depressions were shown near Indore and over West Bengal. The wind direction was very variable, and rain had fallen at all the more central stations as well as at Belgaum, Ajmere and Jeypore.

Pressure.—The mean pressure of the week has been above the normal average of the month in all places. The excess has been greater in the North-West and Central Provinces and Bengal than elsewhere; but has been on the whole fairly uniform.

Temperature.—In Assam, the Punjab, and at the Hill Stations the weather has been very warm for the season, the mean temperature of the week in those regions having exceeded the monthly average. Elsewhere there has been a deficiency, but in several cases it was small and largely due to the method of comparison.

Humidity.—The air, except in the Central Provinces and on the west coast, has been rather drier than usual.

Rain.—No rain has fallen during the week in Burma, Bengal, the Punjab, or Madras, and in most other parts of the country such rain as has fallen has been light and generally confined to one station per province; but in the Berars, the Central Provinces, Sind and Rajputana, the fall has been more general though not very heavy.

The concluding table gives the total rainfall of the past week according to provinces:—

Divisions.	Number of stations.	Total rainfall.
Burma	0	0
Bengal and Assam	0	0
North-Western Provinces and Oudh	1	0.29
Punjab	0	0
Hill Stations	1	0.28
Ceylon	1	0.15
Malabar Coast	1	0.06
Bombay	1	0.61
Berars and Central Provinces	9	1.63
Guzerat and Central India	1	0.02
Sind—Rajputana	4	0.59
Madras	0	0

W. L. DALLAS,

Asstt. Meteorological Reporter to the Govt. of India.

Simla, 9th March, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 10th March 1888.*—Slight rain in nine districts. Rainfall to date generally sufficient, but more wanted in parts of Vizagapatam, Bellary, Madura, Coimbatore, Salem and South Canara. Crops generally good but very slightly damaged here and there by disease, insects or want of rain. Wet crops under rain-fed tanks and in parts of Bellary and Madura have withered owing to deficient supply of water. Pasture generally sufficient but scanty in Malabar and in parts of Anantapur and Madura and decreasing in Vizagapatam and Coimbatore. Prices of rice and *cholum* generally falling, of *ragi* and *cumbu* generally rising where not stationary. General prospects favourable.

Bombay.—*For week ending 14th March 1888.*—Rain in parts of Poona, Sholapur, Belgaum, Kanara, Hyderabad and Upper Sind Frontier. Standing crops in Shikarpur benefited by the late rains. Standing crops fair in Thana and Colaba and good in other districts. Cotton-picking in progress in parts of Guzerat, Kathiawar and Southern Mahratta Country. Harvesting of late crops in progress in most districts of the Presidency Proper and Sind. Ploughing operations for next season's crops continue in Ratnagiri, Satara, Bijapur, Dharwar, Kanara, Poona and Kathiawar. Probable outturn of late crops 15 annas in Hyderabad. Opium crop in Baroda attacked by a disease called *khakri* and its probable outturn estimated at 8 annas.

Bengal.—*For week ending 13th March 1888.*—Weather has been unsettled for the greater part of the week, and showers are reported in almost all districts of Bengal Proper and in Balasore. *Rabi* crops promise well and are beginning to be harvested. Sugarcane and tobacco are good crops and are being cut. Opium is being collected with good outturn. Spring rice is still being transplanted and is progressing favourably. Rain has been very useful for ploughing, which is well forward. Indigo sowings are in full swing throughout Behar.

North-Western Provinces and Oudh.—*For week ending 14th March 1888.*—Rain fell in a few districts during the week. The weather is generally hot, the harvest is in progress and a good yield is expected. Opium collection is satisfactory. Markets are well supplied and prices are falling.

Punjab.—*For week ending 14th March 1888.*—No rain except a slight fall at Sialkote. Prices are very unsettled; in two districts rise is reported; in others prices are stationary or falling. Sowings of extra *rabi* and ploughings for *khari* in progress throughout the Province. *Rabi* prospects are reported good generally. Stock cattle are reported healthy. Fodder is scarce in some districts, but prospects are improving. Poppy crops average.

Central Provinces.—*For week ending 14th March 1888.*—Weather rather cloudy with slight rain in places. Prospects continue favourable. Hail has damaged the crops in a few places in Seoni.

Reaping and threshing of winter crops in progress.

Burma.—*For week ending 10th March 1888.*—Very slight rain has fallen in Akyab and Tavoy districts of Lower Burma and in the Bhamo, Myadaung, Mandalay, Shwebo, Kyaukse, Myingyan and Yamethen districts of Upper Burma. Progress of dry-weather crops continues favourable. Estimates of outturn of harvest remain the same as last week. Price of paddy has risen in Tharrawaddy, Shwegyin, Myadaung, Shwebo, Minbu and Toungdwingi districts; price of paddy has fallen in Akyab, Kyaukpyu, Thyetmyo, Mergui and Yamethen districts.

Assam.—*For week ending 14th March 1888.*—Weather cloudy and stormy during the week. Rain has done good. Gathering of mustard over; pressing of sugarcane still continues. Early rice is being sown and ploughing continues. A slight shock of earthquake.

Mysore and Coorg.—*For week ending 14th March 1888.*—Slight rain in the Kolar district. Standing crops in good condition. Sowing of paddy and planting of sugarcane almost completed throughout the station. Outturn of crops generally favourable. Condition of stock cattle good.

In Coorg there are no crops on the ground at present. Prices are stationary

Berar and Hyderabad.—*For week ending 14th March 1888.*—Slight rain during the week. Harvesting of wheat, linseed and gram nearly completed and threshing commenced. Land is being prepared for the ensuing *kharif* crops. Fodder continues to be insufficient in the Amraoti district. Prices are stationary.

Hyderabad has had no rain during the week. Agricultural prospects continue good. Prices are stationary.

Central India.—*For week ending 14th March 1888.*—There has been slight rain in all the Agencies except Gwalior and Neemuch. No change in agricultural operations and condition of standing crops since last report. Probable outturn below the average in Western Malwa, Bhopawar and Goona; in other places good. Crops slightly damaged by hailstone and blight in Western Malwa, Bhopawar and Goona. Condition of agricultural stock improved in Bhopawar. No change in other Agencies since last report. Pasturage and fodder continue the same. Prices of food grains are falling in Bundelkhand, no change in other Agencies. Opium crops are reported fair in Western Malwa, good in Goona and Neemuch, bad in Bhopawar, and not reported from other Agencies.

Rajputana.—*For week ending 14th March 1888.*—Some rain fell in Deoli, Tonk, Beawar, Todghur, Jeypore, Ulwar, and in Bikanir. Agricultural operations satisfactory. Standing crops good generally. Crop prospects and agricultural stock good. Damage, more or less, from hailstorms in the Kotah and Ajmere districts. Pasturage or fodder scarce in Dholepore and Ulwar. Prices are steady but tending to fall. Opium damaged at places by hailstorms.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLV OF 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 12TH FEBRUARY, 1887.		Total mean length open.	RECEIPTS FOR WEEK ENDING 11TH FEBRUARY, 1888.		TOTAL RECEIPTS FROM 1ST APRIL, 1886, TO 12TH FEB., 1887.		TOTAL RECEIPTS FROM 1ST APRIL, 1887, TO 11TH FEB., 1888.		Total Increase in 1887-88.	Total Decrease in 1887-88.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
Feb., 1888	<i>Lines worked by Guaranteed Companies.</i>												
ditto	Oudh and Rohilkhand	686	1,63,283	238	693	1,52,141	220	57,16,234	186	57,66,874	186	50,640	...
ditto	Madras	831	1,54,306	186	842	1,63,611	194	69,62,389	184	70,65,255	185	1,02,806	...
ditto	South Indian	654	99,632	152	654	92,515	141	44,00,607	148	44,12,645	149	3,038	...
ditto	Great Indian Peninsula	1,504	8,36,418	556	1,504	8,17,346	544	3,38,42,933	496	3,34,37,474	492	...	4,05,459
ditto	Bombay, Baroda and Central India	461	2,26,539	491	461	2,28,000	495	1,16,36,970	550	1,02,51,285	491	...	13,85,685
	TOTAL	4,136	14,80,178	358	4,154	14,53,613	350	6,25,68,133	334	6,09,33,533	324	...	16,34,600
	<i>State Lines worked by Companies.</i>												
Mar. 1888	East Indian	1,515	10,45,960	690	1,514	10,38,673	686	4,02,06,328	590	3,95,54,216	580	...	6,52,112
ditto	Patna-Gya	57	13,236	231	57	10,880	190	4,03,436	180	4,31,781	170	...	26,655
ditto	Dildarnagar-Ghazipur	12	1,324	110	12	732	61	41,271	76	41,426	77	155	...
ditto	Sindia	75	9,864	132	75	7,659	102	3,45,512	103	3,83,005	114	37,493	...
Feb., 1888	Rajputana-Malwa (a)	1,664	3,36,966	202	1,664	3,69,000	222	1,57,00,380	208	1,40,05,062	187	...	16,35,318
ditto	Bengal-Nagpur	149	28,891	194	149	44,911	301	10,81,062	160	11,10,183	164	29,121	...
ditto	Southern Mahratta (b)	533	38,881	73	850	57,754	68	15,62,649	93	27,52,580	78	11,89,031	...
ditto	Bareilly-Pilibhit	36	1,923	53	36	1,905	55	81,121	50	74,950	46	...	6,165
ditto	Indian Midland	42	2,910	69	137	16,745	122	1,18,544	62	1,63,961	80	45,417	...
ditto	Lucknow-Sitapur	56	3,599	64	105	4,751	45	(e) 41,127	56	1,80,669	46	1,39,542	...
ditto	Sihramau	...	...	...	83	4,717	57	...	...	(f) 64,274	36	64,274	...
ditto	Cuddapah-Nellore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	4,139	14,83,554	358	4,682	15,57,787	333	5,96,41,430	330	5,88,27,113	291	...	8,14,317
	<i>State Lines worked by Government.</i>												
Feb., 1888	Eastern Bengal (c)	606	1,89,706	313	645	1,76,947	274	73,13,669	268	83,92,483	289	10,78,814	...
ditto	Nalhati	27	1,807	66	27	1,985	73	73,736	60	80,478	66	6,742	...
ditto	Tirhoot	246	43,143	175	259	42,927	166	13,68,429	124	15,49,647	137	1,81,218	...
ditto	Wardha-Coal	45	15,200	338	45	20,629	458	6,18,856	303	6,14,940	302	...	3,916
ditto	Burma	333	99,409	299	333	1,08,752	327	22,15,186	148	26,92,638	180	4,77,452	...
ditto	Cherra-Companyganj	7	42	6	8	131	16	(f) 4,233	18	9,585	39	5,452	...
ditto	North-Western (d)	1,885	3,98,291	211	2,470	4,56,405	185	2,05,39,739	240	1,83,35,047	164	...	22,04,692
ditto	Bengal Central	125	12,832	103	125	13,449	108	4,92,104	87	5,72,437	102	80,273	...
ditto	Jorhat	28	516	18	28	677	24	34,037	29	44,185	37	9,548	...
ditto	Bilaspur-Etawa (Katni-Unaia Section)	37	1,528	41	37	2,275	61	(h) 24,134	44	68,280	41	44,146	...
	TOTAL	3,339	7,62,474	228	3,977	8,24,177	207	3,26,84,783	218	3,23,59,820	180	...	3,24,963
	RAND TOTAL (GUARANTEED AND STATE)	11,614	37,26,206	321	12,813	38,35,577	299	15,48,94,346	299	15,21,20,466	267	...	27,73,880
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,75,13,300	150	7,79,92,163	137	...	...
	NET RECEIPTS	...	...	...	...	...	...	7,73,81,046	149	7,41,28,303	130	...	32,52,743
	<i>As listed Companies.</i>												
Feb., 1888	Kohlikhand-Kumaun	67	4,350	65	67	3,972	59	2,62,656	87	2,69,060	89	6,404	...
ditto	Dibru-Sadiya	78	7,587	97	78	6,750	87	2,95,061	83	3,54,685	100	59,624	...
ditto	Bengal and North-Western	376	49,170	131	376	45,970	122	16,39,901	114	17,36,825	102	96,924	...
Mar. 1888	Tarakessur	22	7,062	317	22	8,743	393	2,06,644	206	2,27,510	227	20,866	...
	TOTAL	543	68,169	126	543	65,441	121	24,04,262	109	25,88,080	105	1,83,818	...
	<i>Native States.</i>												
Feb., 1888	Bhavnagar-Gondal	193	19,068	99	193	23,458	122	8,44,783	96	8,58,822	98	14,039	...
ditto	Jodhpore	64	4,675	73	124	8,900	72	1,81,511	62	3,00,174	53	1,18,663	...
ditto	Hia Highness the Nizam's	268	32,012	154	277	31,368	113	12,51,391	132	13,45,043	137	93,652	...
ditto	Mysore	140	8,433	60	140	9,666	69	4,16,999	56	4,41,930	70	25,831	...
ditto	H. H. the Gaekwar's	59	3,583	61	59	2,320	39	1,33,944	50	1,33,964	50	20	...
ditto	Morvi	51	1,395	27	68	2,309	34	42,306	30	1,19,869	39	77,563	...
ditto	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	900	43	...	...	32,091	34	32,091	...
	TOTAL	715	69,166	97	882	78,921	89	28,70,034	91	32,31,893	87	3,61,859	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Bellary-Kistna State Railway.
(c) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.
(d) Includes the Amritsar-Patankot and Rajpura-Patiala State Railways.

(e) Total receipts from 20th November, 1886, to 12th February, 1887.
(f) Total receipts from 15th September, 1887, to 11th February, 1888.
(g) Total receipts from 16th June, 1886, to 12th February, 1887.
(h) Total receipts from 2nd November, 1886, to 12th February, 1887.

M. C. BRACKENBURY, Major, R. E.,
Under-Secretary.

CALCUTTA,
The 14th March, 1888.

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FINANCIAL STATEMENT for 1888-89.

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ACCOUNTS AND ESTIMATES.

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FINANCIAL STATEMENT for 1888-89.

Section I.—Introduction.

The Financial Statement of March 1887 admittedly left the financial position in a state of unstable equilibrium. Its key-note was the following paragraph, in which it was stated that the Government of India had, in consequence of increasing expenditure, exhausted all other resources available to it, but considered it too soon to address itself to the question of new taxation:—

“ It may be added here that, in view of the causes which have led to an increase of expenditure, and to the other considerations which present themselves in connection with the financial situation, it is not the intention of the Government to add to existing taxation. The growth of expenditure in the Estimates of 1886-87 and 1887-88 arises in part from war charges and in part from a further fall in the exchange; and the Government is of opinion that it would be undesirable to seek to meet the deficit at present arising from these causes by the imposition of further burdens. The attention of Her Majesty's Government has, during the year now closing, been turned to the difficulties caused to the Government of India by the fall in silver, and the question of gold and silver currency has been submitted to a Royal Commission, the result of whose deliberations must be awaited. The present military expenditure in Upper Burma is of a temporary nature; and although considerable sums must be expended during the next two or three years in opening up communications in Upper Burma, and in providing the public buildings necessary for the accommodation of the garrison and for the conduct of business, it may be expected that, with the return of order, the revenues of Upper Burma will expand, and that its resources will become, in an increasing degree, available. For the present, therefore, until the outcome of present difficulties is seen more clearly, the Government considers that, in providing for the necessary expenditure arising from its administrative needs, it should avail itself of resources which, in times of surplus, are assigned from its revenues to the construction of railways or to the diminution of the amount which it borrows annually for railways.”

2. The situation during the course of the year became, in an increasing degree, more unfavourable. It soon became manifest that the reduction of Military Expenditure in Burma, which the Budget Estimates had hoped for, could not, for the present, be effected in such a considerable degree as to afford to the finances sensible relief. Opium prices fell off with greater rapidity than could have been foreseen, and our opium revenue threatened to fall short of Budget by Rx. 400,000. Railways from the first instead of improving, as the experience of former years led us to expect, showed returns that were worse than those of 1886-87. Exchange, which seemed in February 1887 to have re-established itself for the time, rapidly dropped and settled at a rate of from $\frac{1}{2}d.$ to $\frac{3}{4}d.$ less than that which had been realized in 1886-87. Salt and other revenues shewed favourable returns, and the expenditure, apart from Exchange, was well within the estimates; but these favourable features were greatly outweighed by the unfavourable results which I have mentioned.

3. The causes which led to the deterioration here explained were not, for the most part, such as seemed likely to disappear with the close of the financial year then current. The Government therefore, before the first half of the year had expired, found itself face to face with the question of extra taxation. The result of their deliberations is already known to the public. It was determined that it was necessary to seek improvement of Revenue to an extent of nearly Rx. 2,000,000. Some small items of new Revenue presented themselves in connection with the new Province of Upper Burma. And the Government of

India had already been considering the question of raising an import duty on petroleum. But these small items went but a short way to fill up the gap, and the Government, as is already known, came to the resolution of restoring the eight-annas salt duty which had been remitted in 1882. The increase of salt duty was imposed, on 19th January 1888, by a notification issued under Act XII of 1882, and the necessary legislative measures were taken to raise a duty on petroleum.

4. A statement of the financial position was made on the occasion of introducing this Bill in January 1888, and the fulness of that statement, and of the discussions that took place upon it, a week later, will excuse me from entering, in this place, upon any explanations of a general character. I have to present little or nothing that is new, so far as the general position is concerned, and shall pass at once to the elucidation of the details which will apply to the particular estimates of the year 1888-89 the general conditions then set forth.

Section II.—Accounts of 1886-87.

5. The following statement shews the actual figures of the Accounts of 1886-87, and compares them with those presented as Revised Estimates for that year, in the Financial Statement of March 1887. The results agree in the main with those which were announced to Parliament in the Under-Secretary of State's Financial Statement of September 9th, 1887,(a) and which had already been published in the *Gazette of India* of April 30th (page 209) :—

		1886-87.		Accounts Better.	Accounts Worse.
		Revised Estimate.	Accounts.		
REVENUE.					
India (Imperial and Provincial)	Rx.	75,754,200	77,010,111	1,255,911	...
England	£	231,600	237,651	6,051	...
Exchange	Rx.	85,900	89,372	3,472	...
TOTAL Rx.		76,071,700	77,337,134	1,265,434	...
EXPENDITURE.					
India—					
Imperial	Rx.	35,736,100	36,181,626	...	445,526
Provincial	Rx.	21,200,900	21,112,381	88,519	...
Adjustment of Provincial	Rx.	—577,300	+35,665	...	612,965
England	£	14,373,000	14,409,949	...	36,949
Exchange	Rx.	5,338,500	5,419,086	...	80,586
TOTAL Rx.		76,071,200	77,158,707	88,519	1,176,026
SURPLUS .		(b)500	(c)178,427	177,927	

(a) "There has been an increase in the Revenue of Rx. 1,100,000; of which the Land Revenue gives Rx. 476,000; Salt Revenue, Rx. 117,000; Excise Revenue, Rx. 109,000; Railways, Rx. 166,000; and Revenue under other heads, Rx. 232,000; making a total improved Revenue, as I have said, of Rx. 1,100,000. Of this improved Revenue, however, Rx. 420,000 belong to the Provincial Governments, leaving an improved Revenue, for Imperial purposes, of Rx. 680,000. Then, on the Expenditure side, the expenditure on the Army has been Rx. 400,000 more than was anticipated. The other heads, besides that of the Army, have altogether improved to the extent of Rx. 504,000, of which Rx. 202,000 belong to the Provincial Governments, leaving a net improvement on these other heads of Rx. 302,000. Altogether, the expenditure has been worse than was anticipated by Rx. 98,000; therefore, on the whole, taking into account the increase of Revenue and the increase of Expenditure, there has been a net improvement of Rx. 582,000, which will turn the surplus of Rx. 62,110, shown in my statement, into a surplus of Rx. 642,110 "

But against last figure the Special Defences expenditure was afterwards charged. See footnote under paragraph 11.

(b) Before deduction of Special Defences expenditure.

After deduction for Special Defences expenditure. See footnote under paragraph 11.

6. It will be seen that the main features in this comparison are that the Revenue in India was Rx. 1,255,911 better than the Estimate of Rx. 75,754,200, and that the "Imperial" Expenditure in India was Rx. 445,526 worse than the Estimate of Rx. 35,736,100. Under other heads there is very little difference from the Revised Estimate, and the only case which calls for any remarks is the small excess of expenditure in England, which is due to some unexpected Military charges. A complete account of the differences, and of the accounts generally, will be found in the Appropriation Report of the Comptroller and Auditor General, published in the *Gazette of India* of March 24th.

7. There is, apparently, a large difference under the head of "Adjustment of Provincial Expenditure," but it requires no separate explanation, as it is really the outcome of the large excess of Revenue, which has already been alluded to, and which amounts, as just stated, to Rx. 1,255,911. Now, although the expenditure is distributed between Imperial and Provincial according to its class, so that some kinds of expenditure are Imperial and some are Provincial, the division of the Revenues is quite different; Imperial and Provincial share, in definite proportions, the same Revenues. Accordingly, the improvement of Revenue by Rx. 1,255,911 was distributed between the Imperial Account, which received Rx. 731,465, and the Provincial Account, which received Rx. 524,446. According to the Revised Estimates, the Provincial Expenditure was to be met as follows:—

	Rx.
To the extent of the Provincial Revenues of the current year	20,623,600
By drawing upon Balances charged off the Revenues of former years	577,300
Total Provincial Expenditure as above	21,200,900

But by the improvement of their share of the Revenue they not only met the whole of their expenditure out of their current year's Revenue, but were able to lay by a small amount of Rx. 35,665. In other words, their account stood thus:—

	Rx.
Total Provincial Expenditure (slightly less than estimated)	21,112,381
Provincial Revenues, Rx. 524,446 better than estimated	21,148,046

And the general Revenue Account therefore, instead of having to be relieved by the charge of Rx. 577,300 to past accumulations, had to be charged first with the whole of the expenditure, and then with the write-off of the further addition of Rx. 35,665 to these accumulations.

8. The two matters that require explanation are therefore the better Revenue in India of Rx. 1,255,911, and the excess Expenditure in India of Rx. 445,526.

PRINCIPAL REVENUE HEADS.

9. Of the excess of Revenue the explanation is that the Revenue of the month of March 1887 was altogether exceptional.

The Estimate of our principal Revenues which was published on March 26th, 1887, was as usual a statement of eleven months' actuals (April to February), and an estimate for the remaining month of March. There are difficulties in estimating for the month of March which I shall afterwards explain; and the Revenue of March 1887 certainly altogether exceeded our anticipations. The consequence was that in publishing, one month after the Budget Statement, the usual monthly statement of accounts (*Gazette of India* for April 30th, 1887), we shewed

the following large excesses of Revenue over the Revised Estimate. I append, for purposes of comparison, the actual figures as now made up:—

(In thousands of Rx.)	Budget State- ment of March 26th, 1887.	Monthly State- ment of April 26th, 1887.	Actuals as now made up.
Land Revenue	23,170	23,610	23,653
Opium	8,900	8,950	8,943
Salt	6,540	6,660	6,658
Stamps	3,720	3,750	3,751
Excise	4,270	4,370	4,375
Provincial Rates	2,940	3,010	3,000
	<u>49,540</u>	<u>50,350</u>	<u>50,380</u>

The unusually high receipts of March, therefore, under the six principal Revenue heads, account for Rx. 810,000 of the improvement of Revenue. The greater part of this is under Land Revenue, where the Receipts were Rx. 440,000 more than estimated. It may be noted that in the two months of March and April we collect more than Rx. 6,000,000 out of the year's Revenue of Rx. 23,000,000; and a more or less favourable season, or a more or less active collection, may well make the portion of Revenue which comes within March vary by half a million. The last two years have been exceptionally favourable, for, whereas the collections of March had never before exceeded Rx. 4,360,000, they came up to Rx. 4,730,000 in 1885-86: and in the next year—that now under discussion—they exceeded Rx. 5,000,000. In the same way the collections under Excise were also nearly Rx. 40,000 higher than those of any previous March.

Besides this, Rx. 810,000 under the principal heads of Revenue, the Railway receipts shewed an improvement of Rx. 210,000; and this improvement is also due to the active traffic which developed itself in the last month or two of the year.

ARMY EXPENDITURE AND SPECIAL DEFENCE WORKS.

10. The improvement in the Revenue figures calls for no further remark. We turn now to the excess expenditure in India of Rx. 445,526.

This is for the most part under two heads, namely—

	Revised Estimate.	Accounts.	Excess.
	Rx.	Rx.	Rx.
Special Defence Works	(Charged to Loan Funds)	123,110	123,110
Army Expenditure	14,068,700	14,620,516	551,816

11. The first of these charges refers to a programme of Military Works for the defence of our Harbours and of our Frontiers, which was alluded to in paragraph 24 of the Financial Statement for 1886-87. The Secretary of State, at first, following the example of the fortifications scheme of Lord Palmerston, directed this expenditure to be shewn outside the Revenue Account. But the ground on which this policy was adopted in England, namely, the practical certainty that the amount which has been procured in the first instance by loan, will be paid off out of the surpluses of future years, unfortunately does not apply to our existing financial circumstances. The Secretary of State, accordingly, as was explained in the Financial Statement made to Parliament last September,* has revised

* Now, these special defence works consist of frontier forts and harbour defences. They are most essential to the safety of India, and the Government are obliged to push them on with the utmost possible expedition. But as these works are not productive works, it is contrary to the principles on which Indian finance is conducted that the charge should be otherwise than one against Revenue, and there is no doubt that if there is Revenue, and if the Revenue will bear such charges, they ought to be charged against Revenue. No one can have any desire that extra taxes should be placed upon the people of India for the purpose of meeting charges of this kind, and the Secretary of State has no intention of suggesting to the Government of India that any such extra taxes should be imposed. As regards the charge for 1887, the Committee will remember that the surplus which I was able to announce in 1886-87 would be large enough to bear the charge in 1886-87 for these special defence works; and, therefore, it is the intention, if the anticipation be realized of the Secretary of State, to pay for the special defence works out of the surplus of 1886-87.

this decision; and while he agrees with the Government of India in thinking that for expenditure of the kind, we ought not to have recourse to any increase of taxation, he considers that the actual state of our finances is more plainly set forth by an account, which charges this expenditure against Revenue even at the risk of shewing a deficit, than by one which might delude us into thinking we had a surplus of Revenue, by leaving out of the reckoning this heavy, though temporary, unproductive expenditure.

12. As regards the Army Expenditure, it was again, as in the case of the Revenue, in the Accounts of the month of March, that our Estimates were overpassed. The statement of account published on 26th April 1887, to which I have already referred, shewed that for Military expenditure there had been an issue of Rx. 13,000,000 from the treasuries, as against Rx. 12,700,000, the estimate we had made a month earlier. This excess expenditure was practically entirely in connexion with the operations in Burma, and mostly arose out of heavy claims presented and paid during March, after the date of the information on which the Estimates were based. The Final excess, it will be seen, is still larger than the Rx. 300,000 then shewn.

13. These figures, therefore, dispose of the Revenue Account of 1886-87. The Revised Estimate anticipated an equilibrium of Expenditure and Revenue. In the end we gained by an excess of Revenue, which, after deduction of the Provincial share, gave the Imperial Accounts an improvement of Rx. 731,465; but as we had against this an excess of Imperial expenditure of Rx. 445,526 (including special defences now first brought within the Account), and also an excess in the charge for Exchange, the surplus of Rx. 500 taken in the Revised Estimates was increased only to Rx. 178,427.

14. The Capital Expenditure upon Railways and Productive Irrigation Works fell slightly short of the anticipations of the Revised Estimates, namely—

					Revised Estimate.	Accounts.
					Rx.	Rx.
Railways	.	.	.	.	5,170,500	5,123,105
Irrigation	.	.	.	.	631,000	547,379

Section III.—Estimates, 1887-88 and 1888-89.

15. In the statement of the financial position which I made on January 27th, 1888, I presented an abstract of our account in a form which I thought suitable for the explanations I had then to give. I showed that the position in the Budget Estimate of 1887-88 was a position of practical equilibrium. I showed that we had to face a loss of Opium Revenue of Rx. 300,000, and a falling off of Railway Revenue by Rx. 400,000; that the charge for Exchange had increased by Rx. 720,000; and that we proposed to meet these by enhancing the Salt Duty (Rx. 1,725,000), by a duty on Petroleum (Rx. 65,000, since raised to Rx. 100,000), and by minor measures in Burma (Rx. 100,000).

The result, I then estimated, would be to improve our financial position from equilibrium to a surplus of Rx. 470,000; or more accurately, from a surplus of Rx. 17,000 to one of Rx. 487,000.

16. I reproduce below the same form of abstract account which I then made up, repeating in the first column the figures which I then gave as those of the Budget Estimates of 1887-88, and shewing in the second column the same figures as they would stand after the losses and gains just summarized. As I have, for present purposes, no object in displaying the Exchange charge separately, I have distributed it in the second column over the six heads which are affected by it. This second column, therefore, shews the general financial posi-

tion as it was left after the measures which were then explained and which have now, except as regards excise in Upper Burma, been brought into operation:—

(In Thousands of Rs.)	Budget, 1887-88.	New Finan- cial Position, 27th January 1888.	Revised, 1887-88.	Budget, 1888-89.
REVENUE HEADS—				
Land Revenue	22,937	22,937	22,983	23,091
Opium	8,893	(d) 8,593	8,544	8,454
Salt	6,004	(c) 8,329	6,723	8,122
Excise and Stamps	7,942	(c) 8,012	8,351	8,464
Assessed Taxes	1,406	(c) 1,436	1,417	1,452
Other Principal Heads	6,345	(c) 6,410	6,538	6,629
Total Principal Heads	54,127	55,717	54,556	56,212
Railway Revenue Account—				
Net Earnings	9,002	(d) 8,602	8,924	9,164
Deduct interest, annuities, and other charges	—8,600	(e) —10,854	—11,078	—11,279
TOTAL REVENUE ACCOUNT	54,529	53,465	52,402	54,097
EXPENDITURE HEADS, <i>net</i>—				
Interest	2,753	(e) 3,856	4,770	3,852
Civil Expenditure (a)	21,069	(e) 22,021	21,559	22,291
Opium Production	2,505	2,505	2,512	2,555
Post Office, Telegraph, and Mint	145	(e) 248	70	51
Irrigation	753	753	777	823
Civil and Military Works—				
Imperial	2,009	(e) 2,036	2,231	2,023
Provincial and Local (b)	2,220	2,220	2,831	2,531
Army—Ordinary	16,187	(e) 17,765	17,930	18,223
„ Burma Account	720	720	1,550	824
Imperial Marine	547	684	445	384
Famine Insurance (Irrigation)	95	95	93	73
Railway Construction (charged to Revenue)	75	75	82	44
Total Excluding Exchange	49,078			
Add Exchange	5,434			
TOTAL EXPENDITURE	54,512	52,978	54,850	53,674
Surplus or Deficit, excluding Special Defence Charges	+17	+487	—2,448	+423
Expenditure on Special Defences (f)	464	750	569	1,121

(a) Imperial Marine, which was included under this head in the statement of January 27th, is now separately shewn below.

(b) Excluding the amount charged upon accumulated Provincial Balances brought forward from former years.

(c) Increased revenue as above explained.

(d) Diminished revenue as above explained.

(e) The excess of the figures of the second column, over those of the first column, is the amount of the charge for exchange.

(f) Includes Exchange.

17. I have added in this abstract, in the same form and in parallel columns, the Revised Estimates for 1887-88 and the Budget Estimate for 1888-89. The former should differ from our standard statement of January 27th last (*i.e.*, the second column of figures) only by such special receipts and charges as we may consider peculiar to the year itself, in the sense in which it may be said that the figures of any particular year necessarily differ, more or less, from what may be considered the general average financial position for that year. The Budget figures of 1888-89 should differ from the same standard, in this respect that, of the progressive revenues, we have one year's additional advance, and that of so much of our expenditure as is progressive, we have also one year's additions.

BASIS OF REVISED ESTIMATES.

18. Before I proceed to explain these special features, I think it well to shew exactly to what extent we can depend upon our Revised Estimates as representing the probable actual outturn of the accounts.

The date upon which our Estimates are presented to the public is practically determined by the provisions of Section 53 of the Act of 1858 "for the better government of India." This section prescribes that "the Secretary of State * * shall, within the first fourteen days * * * after the first day of May in every year, lay before the Houses of Parliament an account for the financial year preceding that last completed * * together with the latest estimate of the same for the last financial year."

Strictly speaking, the "latest Estimate" here referred to is one which we now prepare, about the beginning of December, on the basis of six months' completed accounts; but our methods of account are now so much more perfect than in 1858, and communication with England so much more punctual, that it is out of the question that we should present to Parliament in May, an estimate founded on facts of no later date than the previous September.

We have, therefore, for many years past, arranged the preparation of our "Revised Estimate," so that it may be the "latest Estimate" presented to Parliament in the first fortnight of May; and this practically means that the Estimate must be completed some time in March.

19. By March 20th we have collected the preliminary accounts of revenue and expenditure for February, of which the leading figures, compiled from returns furnished by each of the 200 treasuries at which revenue is received and money issued for expenditure, are published every month in the Gazette. Thus, at the time of the issue of the Revised Estimates, we know, in very considerable detail, the receipts and expenditure of eleven months of the year; there remain only one month's actual transactions to be estimated.

20. Unfortunately this one month of March is by far the most difficult of estimate of any in the year. To the difficulty of estimating the receipts under Land Revenue, I have alluded in paragraph 9, and the same thing occurs under other heads. Provincial rates are collected with Land Revenue, and there is the same uncertainty in their case, as in the case of Land Revenue, how much will come in in March and how much in April. We are in the heart of the Rice-export season, and an early or a late season makes a great difference in the distribution between the current and the next financial year, of the Rx. 700,000 which the duty each season brings into our treasury. Railways, of which the gross earnings average over Rx. 1,500,000 a month, are at their busiest time, and all Public Works expenditure is in its most active phase.

It is thus evident that a very full knowledge of the transactions of eleven months is not in itself an adequate equipment for making the Revised Estimate for the whole year. In practice, we make a moderate estimate only for the month of March, and as the actuals of that month are apt to be better than our Estimate, the result—as in the case of the Estimate of the year 1886-87—usually is that the accounts of each year give better results than the Revised Estimates.

21. The final results are known to us within moderate limits of error before the end of April (see paragraph 9 above); and if our Revised Estimates could only be put off for one month later, and be closed on April 20th, instead of March 20th, we could present the account of the year with some assurance of its accuracy in all its main features. But as already explained, the terms of the Act of Parliament practically forbid this course, and require us to close our estimates while the uncertainty of the month of March still hangs over us.

GENERAL COMPARISON OF REVISED WITH BUDGET.

22. The Revised Estimates for 1887-88 work out, it will be seen, to a deficit of Rx. 2,447,800, without reckoning the expenditure upon Special Defences, which, in the Budget Account, was charged to Loan. This is worse than the Budget Estimate by Rx. 2,464,500.

23. The main differences we may account for at once under three heads—

First, the sterling charges for interest on debt have increased from £2,630,100 Budget, to £3,365,700 Revised, an increase which costs us, including Exchange, Rx. 1,059,000. This charge is really outside any consideration of our financial position, as it arises entirely through a special operation, which throws upon us the payment, within one year, of five quarters' interest upon forty-eight millions sterling of debt.

Secondly, the Burma Military charges have—as I intimated in my Statement of 27th January—largely exceeded the Budget Estimate. The excess, as will be seen from the Abstract Statement above given, is put down at Rx. 830,000, and will be explained in greater detail in the Section relating to Army charges.

Thirdly, there is the great loss by the fall in Exchange, which I explained, on 27th January, to amount to about Rx. 710,000 upon expenditure included in the Budget.

24. These three items, therefore, account for a deterioration in our accounts of Rx. 2,599,000; so that, apart from these three causes, we have, on the whole, an improvement over Budget by Rx. 135,000.

This, as usual, is the balance of several losses and several gains. On our principal Revenue accounts, it will be seen, if reference be made to the statement in paragraph 16, we have received Rx. 54,556,000, against an estimate of Rx. 54,127,000, as the gain under Salt, Excise, Stamps, and other heads has more than covered the loss of Rx. 349,000 under Opium. Salt has given us Rx. 119,000 (as we have probably lost as much during February and March, by the temporary disturbance of trade, as we have gained by the enhancement of duty). Excise and Stamps contribute Rx. 409,000, and Customs have been very productive, giving a return of Rx. 114,000, in excess of Budget.

The Railway account is worse than Budget by Rx. 302,000, for both the net earnings have fallen off by Rx. 78,000, and the charges against them have increased, quite apart from any question of exchange, from Rx. 10,854,000 to Rx. 11,078,000.

On the other hand, there have been savings or excess receipts, under several of the heads which, in the abstract statement, we have grouped as Expenditure heads. Among these we may note particularly an increase of Telegraph receipts of Rx. 131,000, which must for the most part be put down as a set off against the excess of expenditure in Upper Burma, where the Telegraph charges of Public Departments are very high.

The enumeration of other smaller differences may be summed up in saying that, while we have found it necessary, during the course of the year, to make additional grants for expenditure in Upper Burma, for Irrigation, for Army charges, and for Political Expenditure, and in a few other matters, we have, on the whole, obtained, under other heads, sufficient savings to meet the charges so involved.

GENERAL REMARKS ON BUDGET ESTIMATES FOR 1888-89.

25. The Budget Estimates will be best explained by comparing the figures with the standard financial position as explained on 27th January—that is, by a few words of remark in comparison of the second and fourth columns of the statement in paragraph 16.

26. The first question we have to settle, in casting up the Budget figures, is the rate of exchange at which they are to be taken. That rate has been singularly steady throughout 1887-88,—rarely less than 16½d., and rarely higher than 17d. It is certain that, upon Council Drawings of 1887-88, the exchange will be

very close to 16'9d., or, putting it in the way that more nearly explains its effect upon our accounts, the Exchange charge will be as nearly as possible Rx. 42 per £100. The rate has dropped for the moment since the beginning of March; but the drop seems to be, partly at least, connected with the heavy drawings of the last month or two, and as drawings will be on a smaller scale in 1888-89, we may reasonably hope to realize, on the whole, a rate equal to that of 1887-88. We have, therefore, reckoned the Exchange in the Budget Estimates at Rx. 42 for every £100.

The comparison of the second and fourth columns is, therefore, not affected by any difference in the rate of exchange.

27. The result, it will be seen, works out to a surplus only a little different from that which we anticipated; that is, to put matters from the point of view stated in paragraph 17, the one year's increase of revenue nearly covers the one year's increase of expenditure. In one respect, the year 1888-89 falls a little short of the standard we have established, for we do not, in that year, fully come up to our new standard of enhanced salt revenue. In Opium, too, we anticipate a smaller standard of revenue than in January last; but the revenue under Excise and Stamps and other heads is already sufficiently far advanced, beyond our standard, to cover these deficiencies and give us, on the whole, an improvement of Rx. 495,000, under our principal Revenue Heads.

28. In the Railway Account, the estimates are moderately taken. We estimate for better earnings, but the charges against them equally advance, and we have a net excess outgoing of Rx. 2,115,000 against Rx. 2,252,000 of our standard account.

29. With the exception of the Army charges, the Expenditure heads are estimated at amounts not greatly differing from the standard of expenditure, for which we explained in January that we had to provide. The increase of Civil Expenditure is, on the whole, only one per cent. The heads of Post Office, Telegraph, and Mint, we are warranted, by the figures of the current year, in putting down at a considerably lower figure of net charge than the Budget Estimates of 1887-88. The grants for Imperial Civil and Military Works have been cut down, as far as possible, to meet the existing financial necessities. Provincial Civil Works shew an increase, the necessary result, under the provincial system, of the share of increase of revenue which falls within their account.

30. The main increase under the Expenditure heads, comes under the head of Army, where, without reckoning the extra expenditure in Upper Burma, the net outgoings are estimated to increase from Rx. 17,763,000 to Rx. 18,223,000. This increase of expenditure cannot at present be avoided; it is a matter in which, for the time, financial considerations must of necessity yield to the more pressing requirements of the military position. The estimates of extra Military expenditure in Burma are placed at a much lower figure than the actual charges incurred in 1887-88. Certain special causes of increased expenditure, which were present in 1887-88, are not likely to repeat themselves in 1888-89, and measures are being taken to reduce the scale of expenditure on the force serving in Upper Burma.

31. Having completed this more general review, I pass on to an examination of the main heads of Revenue and Expenditure set forth in the statement in paragraph 16 above.

LAND REVENUE.

32. The figures of Land Revenue shew considerable irregularity when they are made up by the financial year, as will easily be understood from the circumstances stated in paragraph 9. But if the accounts are made up by the 12

months ending September, so as to close at a time when the collections of one season are for the most part finished and those of the next not yet begun, the figures present a more regular appearance and shew a steady advance of revenue year by year.

Land Revenue during the twelve months ending September 30th.

(In thousands of Rs.)	1881.	1882.	1883.	1884.	1885.	1886.	1887.
India	99	91	88	96	110	110	116
Central Provinces	608	609	612	613	613	615	619
Burma	1,036	1,060	1,099	1,166	1,133	1,137	1,222
Upper Burma . . . . .	...	...	...	...	...	39	235
Assam	385	379	396	404	410	420	401
Bengal	3,687	3,880	3,801	3,680	3,915	3,799	3,736
North-Western Provinces and Oudh.	5,653	5,848	5,782	5,769	5,809	5,784	5,798
Punjab	2,112	2,099	2,075	2,058	2,153	2,157	2,146
Madras	4,777	4,556	4,721	4,779	4,492	4,807	4,864
Bombay	3,119	3,095	3,083	3,407	3,316	3,342	3,373
TOTAL	21,476	21,617	21,657	21,972	21,951	22,210	22,510
See Note	665	694	677	676	734	811	880

The figures in the lowest line are the alienated Land Revenue of Bombay, which, in the system of accounts of that province, are added on the Revenue side, and charged again as expenditure under Assignments, Land Revenue, and Police. The amounts are neglected in the statement itself.

It will be remembered that a portion of the total receipts of Land Revenue is in the accounts shewn under the separate head of Irrigation.

33. Although the growth of revenue shown in the above figures has been very steady, it can hardly, from a financial point of view, be said to be satisfactory in amount. It has been less than one per cent. a year, and is on the whole a poor return for the money which Government has spent, in the form of railways and of canals, in improving its estate.

But the fact is that the period covered by the above statement represents, in a general way, the close of the 30 years' settlements in several of the provinces, and the Government is only now beginning to reap its share in the advance of the past two or three decades. Settlement operations are at present being carried on on a more extensive scale than at any previous time, and we have every reason to expect a handsome increase of revenue under this head.

NEW SETTLEMENT SYSTEM.

34. During the last few years (and in a great measure in preparation for this re-settlement of revenue) a very great improvement has taken place in Northern India in the administration of this important head of revenue and in the means adopted by the Government to assess and settle from time to time that share of the produce of the land which has in all ages been the main source of the revenue of the sovereign powers in India.

As no systematic review has recently been published of the position and prospects of this our most important head of revenue, I propose to take up the subject in some detail, both from an administrative and from a financial point of view, the materials having been supplied to me by Sir Edward Buck, the Revenue Secretary to the Government of India, to whom personally is due by far the largest share of the credit of the improvements effected.

35. The system of land-assessment has hitherto, in every Province, involved the complete survey, field by field, of every village—an operation

which was rendered necessary by the absence of correct maps at the commencement of the 30-year period. The object of the system now introduced is to preserve, and to correct up to date, the records upon which the surveys and settlements are based, so that the re-settlements, when they fall due, may be made upon existing records, and may not require an elaborate investigation *de novo*. The maps which have been provided by the great cadastral survey which has now almost drawn to an end, are in future to be corrected up to date from year to year by permanent establishments in which the patwārís or village accountants occupy the most important place. In the same way the settlements now being completed have involved a complete revision of all records-of-rights including details of the occupancy of every field, and these records, like the maps, are in future to be maintained from year to year by the permanent establishments. The assessment included also the valuation of the soil and productive powers of every field; but the valuation made during the past 30 years will in future revisions of settlement be accepted without material alteration. Three important elements of expenditure have thus been eliminated from future settlement operations, *viz.*, the cost of periodical field surveys, of revisions of records-of-right, and of soil valuations. The introduction of the new system is made possible both by the more complete maps and records which have been supplied by the operations of the past 30 years, and by the creation of Agricultural Departments which are permanent Departments of Survey and Settlement.

36. An examination of the cost under the old and new systems has recently been made in pursuance of the enquiries of the Finance Committee with the object of ascertaining the financial effect of the new arrangements and the probable cost of future settlement operations. This investigation is not complete, but it points to a maximum expenditure, in future, of ₹100 a square mile, including the cost of additional establishment, and in some Provinces to a considerably lower figure. The comparative results are shown in the following table, in which a maximum rate of ₹100 is applied to all provinces:—

PROVINCE (EXCLUDING ABBAS).	Rate per square mile under the old system at rates recently prevailing.	Average expenditure per annum at rates in preceding column.	Average expenditure per annum at the maximum rate of ₹100 per square mile.
	₹	Rx.	Rx.
North-Western Provinces and Oudh	350	115,000	30,000
Punjab	200	50,000	25,000
Central Provinces	220	35,000	15,000
Bengal	350	17,500	5,000
Madras	440	70,000	15,000
Bombay	260	65,000	25,000
TOTAL	303	352,500	116,000

showing an ultimate annual saving of Rx. 237,500.

The above table is based on an estimate of the maximum cost which may be incurred in the revision of assessments when the new arrangements have been completely established. In the meantime some saving has been already made by their partial introduction and by measures which have recently been taken to accelerate the current revisions of settlement. Under the programmes which have been arranged in recent conferences with the local authorities, there has been effected a saving either in the expenditure on survey and settlement, or in the more punctual recovery of increments of new revenue, which, in three Provinces—the Central Provinces, Punjab, and Madras—is estimated at a gross amount of Rx. 2,000,000 during the next ten years, or an average of Rx. 200,000 a year during the next decade. In these and other Provinces the new increments of Land

Revenue to which the Government is entitled will henceforth be assessed and collected up to date, while hitherto they have in many cases come into force only several years after the date of the expiry of the old settlement.

37. The general growth of the Land Revenue is exhibited in the following table:—

Table showing growth of Land Revenue (including Permanently-settled Tracts).

(The figures are thousands of Rx.)	Receipts, 1856-57.	Receipts, 1870-71.	Average annual growth (14 years).	Percentage of increase (14 years).	Receipts, 1886-87.	Average annual growth since 1856-57 (30 years).	Percentage of increase (30 years).	Receipts, 1890-91 (rough estimates).	Average annual growth since 1870-71 (20 years).	Percentage of increase (20 years).
North-Western Provinces	3,920	4,130	15	5	4,390	16	12	4,560	21	10
Oudh	970	1,320	25	36	1,410	15	45	1,470	7	11
Punjab	1,840	1,970	10	7	2,150	10	17	2,210	12	12
Central Provinces	570	600	2	5	620	2	9	650	2	8
Bengal	3,540	3,760	16	6	3,740	7	6	3,800	2	1
Madras	3,800	4,400	43	16	4,860	35	28	4,900	25	11
Bombay(a)	2,150	2,950	57	37	3,370	41	56	3,450	25	17
Assam	80	210	10	162	400	11	400	420	10	100
Lower Burma	410	600	14	46	1,220	27	197	1,230	31	105
Minor Provinces	20	20	—	—	120	3	500	120	5	500
	17,300	19,960	190	15	22,280	166	29	22,810	142	14

(a) Excluding Alienations.

The figures show actual collections both of Land Revenue and of miscellaneous items classed as Land Revenue, *e.g.*, sale-proceeds of waste-lands; water-rates in Madras; nominal revenue assessment on lands assigned for service in Bombay; capitation-tax and receipts from fisheries in Burma and Assam.

38. Three periods are taken, *viz*:—(1) the first 14 years after the mutiny, during which the growth was at the rate of Rx. 190,000 a year; (2) a period of thirty years from the mutiny to the present time, during which the growth was at the rate of Rx. 166,000 a year; (3) a period of twenty years (partly estimated) from 1870-71 to 1890-91, during which the growth is at the rate of Rx. 142,000 a year.

39. It will not fail to be seen that, while the fourteen years preceding 1870-71 shewed an annual increase of Rx. 190,000, the rate of increase in the twenty succeeding years has averaged only three-fourths of this. The reasons for this are, that the first period was, in many parts of India—Oudh and Orissa for example—a period of active re-assessment and settlement, and that, therefore, during the second there was less of the growth of revenue which comes in from settlement operations; that a large accession of land revenue occurred after the mutiny in consequence of confiscations; and finally, that there was, between 1860 and 1870, a rapid increase in the cultivated area of the provinces of Bombay and Madras, in which the system of land-settlement is such that newly-tilled land comes under annual assessment, and in which the demand for cotton during the American war gave a powerful impulse to cultivation. On the other hand, a corresponding check to cultivation occurred in the same Provinces during the last of the three periods in consequence of the drought of 1877-78.

40. Notwithstanding these causes of exceptional growth in the beginning of the post-mutiny period, it may reasonably be expected that the capital outlay which the Government has recently devoted to irrigation and railways will, dur-

ing the next few years, bring to it a larger return from the land, by reason of the great improvement of its produce, both in quantity and value, by the agency of canals and the opening-out of communications. In these accessions to the landed income of the State strict regard will be had to the principles which have invariably been followed by the Government of India in the assessment of the land, its guiding policy having always been the lenient consideration of the proprietary classes. During 30 years of peace and progress, the rentals of tenants have, through the cultivation of new fields or the imposition of new rents by landlords, been continually expanding, and, in some of the most fertile areas of India, the landlords themselves have, without the intervention of the Government, materially enhanced the rent paid to them, while at the same time that proportion of it paid by them to the State has been continuously reduced to lower and more definite limits. In the same way, a lenient consideration is extended to the agricultural community in Provinces where the cultivators or cultivating proprietors are assessed by the State itself, so that in these also the percentage of produce paid as land revenue has been constantly decreased.

The growth of land revenue, therefore, which is to be anticipated will be a growth due to that peace and prosperity which directly spring from a lenient and careful administration rather than to any direct action of the Government in the direction of raising rentals.

A brief review of the position in each Province will now be given.

REVIEW BY PROVINCES.

41. *North-Western Provinces.*—The old system comes to a final end within the next two years. The greater part of the Province is held by tenants on small holdings of a few acres paying rent to landlords who are charged with a payment of 50 per cent. of their assets to Government. The advanced condition of the Province led the Secretary of State to enquire, so long ago as 1863, whether a permanent settlement could not be introduced; but a final consideration of the subject between 1882 and 1884 ended in the adoption of the system already described, under which annually revised maps and records are made the basis of assessment.

The rate of growth of land revenue in the North-Western Provinces since the mutiny year has, however, been moderate. In the first 14 years it was only 5 per cent. (say '35 per cent. per annum), but it has in the current period of 20 years risen to 10 per cent. or '5 per cent. per annum. There was in the North-Western Provinces less room for extension of cultivation than in most parts of India. Lying mainly in the fertile alluvial plain between the Himalayas and the high-lands of Central India, the Province attracted a large population at an early historical period, and it was at the period of the mutiny highly assessed. But the large amount of State capital spent since that time in the form of railways and canals, and the contemporaneous rise of prices has given a fresh impulse to agricultural wealth, and the province is now in many districts as lightly, as it was formerly heavily, assessed. A considerable amount of relief was given at the commencement of the 30-years period of settlement now expiring, by the reduction of the standard of the State demand from 66 per cent. of assets to 50 per cent.—a change which was, however, somewhat counter-balanced by the high valuation of assets made under the rules which governed the operations of the Settlement Officers. The relief is now made complete by the elimination of soil valuation from the assessment system which, except in cases of suspected fraud, requires that the recorded assets should be accepted as a basis of assessment. Rentals are in many districts still growing at a rate of about 1 per cent. per annum, and in certain tracts the growth is likely to be so great that even under the lenient system now adopted, some difficulty may be anticipated in taking the Government quota in full at the next settlement

from the landlords, on account of the large and sudden increase which would be involved in such an assessment.

42. *Oudh*, with the exception of a closely populated tract between Lucknow and Benares, came under much later development than the North-Western Provinces. Its revenues were not, until after the mutiny, brought under the effective administration of the British Government, who applied to it the same system of settlement as that which prevailed in the North-Western Provinces. The tenants of Oudh have less positive rights than those of the adjacent Province, as in the latter the greater number are more securely protected by statutory rights against unlimited enhancement of rent. There is, therefore, a prospect of a larger growth of rental, and also of revenue, in Oudh than in the North-Western Provinces. The land is rich, the climate favourable, and although since 1860 the extension of cultivation has been very large, considerable areas still remain to be brought under the plough. Competition for the land is likely to increase, and with it the enhancement of the rents by the landlords, who have in Oudh practically a free hand. The development of the Province under British rule has been very great, and is still, with the extension of railways, progressing at a rapid rate. The Province will come under reassessment, on the new or economical system, between 1892 and 1906.

43. In the *Punjab* there is a large proportion of dry sandy soil which is only capable of development under the influence of irrigation. Subsoil water is generally too far from the surface for wells, and the growth of revenue depends mainly on the expenditure of State Capital on canals. The revenue-payers are for the most part cultivating proprietors paying direct to Government, no part of the produce being intercepted by middlemen. A large amount of State capital has been in recent years invested in the Province in railways and canals. Under these circumstances the growth of the land revenue, which has since the mutiny been slow, should now progress at a rapid rate.

The revision of settlement has, under the old system, involved, as in the North-Western Provinces, a high rate of expenditure and protracted operations, but only a very few districts now remain to be completed under that system, and measures have recently been taken to expedite their assessment. The whole Province will then come under the operation of the new rules which require the settlement to be based on annual maps and records.

44. The *Central Provinces* have shown a very small development of land revenue since the mutiny. They have been to a great extent cut off from the railway system and have at the same time been lightly assessed. The revision of settlement takes place during the current decade commencing with the first year of the present Provincial Contract, 1887-88, and it is estimated, after nine years, to yield an increase of Rx. 180,000. Owing to the backward state of the Province, the low rates now paid to Government, and the new development of the railway system which is taking place, it has been determined to make the new settlements for terms varying between 12 and 20 years, so that the reassessment of the Province will recommence shortly after the termination of the existing revision.

The revision of settlement is being made at present partly on the old and partly on the new system, but at a low cost not exceeding Rs 100 a square mile. The same necessity for a complete series of maps and records has existed in this as in other Provinces, but owing to the circumstance that the revision of annual records was commenced, with the creation of the Agricultural Department, five years before the old settlements began to expire, there has been more time than elsewhere to utilize the village and district establishments in the work of preparing for settlement. Arrangements were made under which a large number of parties of the Survey of India have covered the surface of the Provinces with a

network of triangulation available both for topographical and revenue purposes. These are filled in by the village officers under the supervision of the local Revenue officers, and they provide sufficiently good maps as a basis for future revisions of assessment. The revision of the record is also primarily effected by the permanent establishments, leaving only the valuation of soils and general supervision to be effected by a special staff. At the close of the present revision, 9 or 10 years hence, the new system will be introduced and the cost be brought considerably below the new maximum of Rs 100 a square mile.

The land is held, as in the North-Western Provinces and Oudh, by cultivators of small holdings paying rent to proprietors from whom the Government takes revenue. But whereas in those Provinces the landlords have the power, which is freely used, of raising rents contemporaneously with increase of competition and rise of prices, they have no such power in the Central Provinces. The growth of rent and, therefore, of revenue entirely depends, except in land newly taken into cultivation, on the periodical assessments of rent made by the Government at the time of settlement. The existing rents are, in most parts of the province, an unusually small fraction of the total value of the produce; while, in consequence of the rising prices due to the extension of the railway system, the disproportion is continuously becoming greater. The area of culturable land still to be brought under the plough is exceptionally large. The province is one, therefore, from which a material growth of land-revenue may be looked for.

45. Thus far the provinces dealt with are those popularly known as the "temporarily-settled zemindari" or "landlord" provinces. I will next refer to *Bengal*, which is recognised generally as a "permanently-settled landlord province." But there are in Bengal not less than about 14,000 square miles which belong to the temporarily-settled landlord class and of which the old settlements will shortly fall in. In respect of this tract preparations are now being made for punctual assessment on much the same plan as in the Central Provinces, and at equally moderate rates of cost, by the Agricultural Department of the Province.

The area in question comprises large tracts in Orissa and Chittagong, and several Government estates. It will hereafter come entirely under the new system. An increment of land revenue of 20 per cent. would in this area be equivalent to a fixed addition of 10 lakhs a year to the annual demand.

46. The Province of *Madras* must be divided into two sections—the permanently-settled zemindari or landlord area, and the temporarily-settled ryotwari or tenant-proprietor area. The first is about 48,000 square miles and the second about 93,000 square miles, or roughly one-third and two-thirds respectively. The settlement on the old system, which required a complete series of field maps and a valuation of soils, is now drawing to a close and is being hastened by assistance lent to the local Survey Department by the Government of India. In a few years the whole Province will, in accordance with the intention which for some time has been declared by the Madras Government, be permanently relieved of special Settlement and Survey establishments.

The growth of land revenue in the tenant-proprietor tracts takes place in two different directions. There is the periodical growth due to the increase of rent-rates at the end of every 30 years period, and the annual growth due to the gradual increase of the area brought under cultivation. For in Madras all tenant-proprietor waste land has an annual rate attached to it at the time of assessment which is applied and collected whenever the land is occupied. The periodical growth (that is, the increase of rates between the last settlement and the one now being completed) is roughly estimated at from 5 to 7 per cent. and the annual increment due to increased cultivation at Rs. 10,000 per annum. The

rate of increase under this latter head will necessarily fall off as less land becomes available.

47. In *Bombay* the same general conditions prevail as in the ryotwari or tenant-proprietor area of Madras. The growth rate, however, is not checked by the presence of permanently-settled land, and has, as in the temporarily-settled section of Madras, a double growth, the one being due to the periodical increase of rent-rates every 30 years, and the other to the annual occupation of fresh land at the revenue-rates which were attached to it at settlement.

The whole Province has in recent years undergone a thorough and searching revision of assessment which is now drawing to a close. This revision has been in the hands of a separate Survey Department which will within five or six years be gradually broken up and absorbed in the new establishments, and the Province will then come permanently under the new system. It may be noticed here that both in the Madras and Bombay Presidencies the holdings or small farms of tenant-proprietors have had their boundaries fixed once and for ever by the Survey Department, and that instead of, as in other Provinces, the map requiring annual revision in order to keep it in accord with changing boundaries, it is here necessary to maintain the boundaries in accordance with the map as originally made. This duty, as well as that of the maintenance of the statistical record, is on the close of settlement operations in each district made over to the Agricultural Department.

The growth of land revenue has been more satisfactory in Bombay than in any Province. It began in a marked degree with the impetus given to cotton production at the time of the American War, and has been continued under the influence of rising prices, extended cultivation (and in Sind, extended irrigation), supplemented by a careful system of assessment.

48. In *Assam* the very backward state of the Province and the absence of communication with the seaboard in the years immediately succeeding the mutiny, have made the growth of revenue in the later years appear to be exceptionally rapid. A part of the Province (about 9,000 square miles) is, however, under the permanent settlement system of Bengal and the growth of revenue depends on the remaining area which is temporarily settled, chiefly with tenant-proprietors, at rates which are practically fixed, as there is hardly any competition for land on account of the great extent of waste area which can be taken up. The most fully-occupied portion has been revised on the system employed in other temporarily-settled Provinces, and this revision is nearly completed. The remainder will probably be surveyed and settled on a cheaper system under the direction of the Agricultural Department, and the whole Province will thereafter come under the new arrangements. As in Bombay and Madras, there is an annual growth (estimated at from Rx. 8,000 to Rx. 10,000 per annum) which is almost solely due to new occupation, as there is here no periodical growth due to increase of rates.

49. *Lower Burma* has been undergoing for some years a regular revision of settlement, of which about one-fifth, or nearly 10,000 square miles, is completed. Each district, when it leaves the settlement officer's hands, is made over to the permanent care of the Agricultural Department, which will henceforward be responsible for maintaining the maps and records. The land is held by tenant-proprietors, and there is again in this province a double growth due to annual increase of occupation and to periodical increase of rates. The annual assessments are complicated by the release of all fallow land from payment of any but a nominal revenue, but there is a steady extension of cultivation which, supplemented by the effect of a careful survey and assessment, has resulted in a growth of from two to three lakhs a year on a comparatively small total revenue. Lower Burma is practically a large rice field formed by the alluvial deltas of

the river systems, and at present it yields only 1 per cent. of other produce. About 37,000 square miles, or 84 per cent. of its cultivable area, are still uncultivated, and there is room for further growth both by extension of cultivation and by the improvement of the agricultural system through the introduction of other crops. The soil is rich.

50. *Upper Burma* is composed of high-lands, the agricultural value of which is under examination. The land revenue is, like that of all border Provinces on first occupation, initially small; but there is an equal promise of the same steady growth in the future which has taken place elsewhere.

51. The increase of revenue in minor Provinces under the direct control of the Government of India is mainly due to the re-assessment of the little district of Ajmir and the addition of Quetta.

OPIUM.

52. The following are the statistics of opium for a few years past:—

(Thousands of Rx)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised
REVENUE—							
Bengal sales	7,465	6,801	6,804	6,052	6,296	6,147	6,034
Bombay duty	2,185	2,396	2,568	2,538	2,449	2,584	2,297
Excise and Miscellaneous	212	214	245	226	197	213	213
TOTAL	9,862	9,500	9,557	8,816	8,942	8,943	8,544
EXPENDITURE—							
Cultivation and Manufacture in Bengal	1,931	2,156	1,722	2,828	2,914	2,593	2,373
Agency establishments and other expenditure	127	127	133	139	144	136	139
TOTAL	2,058	2,283	1,855	2,967	3,058	2,729	2,512
STATISTICS—							
Price in Bengal Rupees	1,324	1,222	1,250	1,296	1,215	1,123	1,059
Chests paid duty in Bombay	31,196	36,327	38,586	39,039	37,677	39,745	35,374

53. During this period there has been a steady downward tendency in prices in Calcutta, the exception in 1884-85 being due to the fact that in that year the number of chests offered for sale was much smaller than it had been for several years before, or has been since. The price during 1886-87 fell from ₹1,180 in the beginning of the year to ₹1,098 at the end of it, the fall being due in a large measure to the operation of the additional Article of the Chefoo Convention, which came into force on February 1st, 1887, and added to the burden which the opium had to bear at the Chinese end of its voyage.

The same influence continued to operate in 1887-88, for the price gradually ran down to ₹1,029 in September. Since that date, however, there has been a recovery, the price having risen to ₹1,067 in February, though it dropped again to ₹1,042 in March. This gives an average of ₹1,059 for the whole year. For next year we take what we hope is a moderate estimate, reckoning the selling price no higher than the March figure of ₹1,042, and assuming for the present that there will be no alteration in the number of chests brought to sale. This gives us for the Budget Estimate of Bengal sales, Rx. 5,939,000.

54. The expenditure upon the production of Bengal opium is a very variable quantity, and depends very largely upon the season. We have lately had seasons which are almost too favourable from a financial point of view, for, beyond the necessity of our maintaining a sufficient reserve against bad seasons, it is not to our advantage to produce more chests of opium than we can well dispose of. In 1882-83 the production was as low as 38,214 chests, but in the three succeeding years we have got 65,993, 64,930, and 64,500. The year 1887-88 is estimated to produce 58,814, which must also be taken as a fairly good season, and it has

cost us only Rx. 6,600 more than the Budget Estimate of Rx. 2,500,000. For next year we take a good average and put down the cost at Rx. 2,555,000.

55. The Revenue from Bombay opium is not so directly affected as that of Bengal by the additional burden of taxation on the China side. Since June 28th, 1882, the duty has been Rs650 per chest, and the amount of export has been very steady. The high figures of 1886-87 are no doubt due to the rush at the end of that year to get chests landed before the Chinese duty of 110 taels came into force; for it was followed by a considerable lull in the beginning of the year 1887-88. The export, however, has been more active during the later months of 1887-88, and reckoning up to March 3, the number of chests that had passed the scales was only 64½ less than the amount in 1885-86. But about that date a portion of the Malwa crop was severely damaged by a storm, and the merchants immediately held back their opium in expectation of higher prices, so that during the week ending March 10th only 80 chests came forward against an average expectation of 1,000. Later accounts are more favourable; but, on the whole, we estimate for a somewhat lower duty than that of 1885-86.

SALT REVENUE.

56. The following may be taken as a statement of the average supply of salt in India :—

	Maunds.
Northern India salt sources (mainly the Sambhar Lake and the Mayo Salt Mines)	7,200,000
Bengal—Imported by sea	10,300,000
Madras—Local manufacture, all along the Coast	7,800,000
Bombay—Local manufacture, chiefly near the Rann of Cutch	6,300,000
	<hr/>
Burma—Mainly imported by sea	31,600,000
	1,600,000
	<hr/>
TOTAL	33,400,000

57. Before 19th January 1888 the rates of duty were Rs2 in Continental India, and annas 3 in Burma, and on that date they were raised to Rs2-8 and Rs1 respectively. At these rates the Salt Revenue would stand as follows :—

	Before January 19th. Rx.	After January 19th. Rx.
Duty in Continental India	6,320,000	7,900,000
Duty in Burma	30,000	160,000
Other receipts	300,000	300,000
	<hr/>	<hr/>
TOTAL	6,650,000	8,360,000

The actual Salt Revenue of 1886-87 was Rx. 6,657,600, and, as I mentioned in my Statement of 27th January, the consumption of the current year was only slightly in advance of that of 1886-87.

58. There are two reasons why we cannot expect to gain, at once, the higher standard of Revenue above noted as that corresponding to the higher rate of duty. In the first place, by the operation of Section 37 of the Sea Customs Act, all salt which was at sea and as yet unlanded, will continue to pay the lower rate of duty. This would cost us in Bengal, at the ordinary rate of importation, the amount of the enhanced duty on about 2,000,000 maunds in 1887-88, and 500,000 maunds in 1888-89, say Rx. 100,000 in 1887-88 and Rx. 25,000 in 1888-89. Besides this, stocks will for some time be allowed to run down, and the higher-taxed salt will have to wait for a little till the lower-taxed salt, now in stock, has passed into consumption; the deliveries of the month of February have, for this

reason, been unusually low. Taking these circumstances into consideration, we have estimated to obtain a revenue of only Rx. 6,723,100 in 1887-88 and Rx. 8,122,500 in 1888-89. For the full measure of the enhanced revenue, we shall have to wait till 1889-90.

EFFECT OF ENHANCED DUTY.

59. The following statement gives the retail prices of Salt in the different provinces of Bengal at the end of the two fortnights preceding and the two fortnights succeeding the increase of the duty :—

	2nd half of December 1887.	1st half of January 1888.	2nd half of January 1888.	1st half of February 1888.	2nd half of February 1888.
	Rupees per maund.				
Central Provinces	3'80	3'83	4'38	4'40	4'44
Burma	1'71	1'74	1'93	2'0	2'09
Assam	4'23	4'20	4'68	4'65	4'78
Bengal [West]	3'15	3'17	3'61	3'61	4'09
„ [Central]	3'42	3'47	4'08	4'17	4'41
„ [East]	3'60	3'60	4'02	4'09	4'40
„ [Behar]	3'37	3'38	3'89	3'95	4'20
„ [Orissa]	3'19	3'19	4'21	4'10	4'18
North-Western Provinces	3'30	3'41	3'62	3'69	3'76
Oudh	3'33	3'62	3'47	3'68	3'73
Punjab	2'82	2'82	3'11	3'22	3'27
Madras	2'89	2'92	3'27	3'33	3'38
Bombay	3'13	3'19	3'55	3'54	3'47
Sindh	2'78	2'85	3'38	3'30	3'39
Berar	3'67	3'60	4'05	4'30	4'18

60. Comparing the prices of the 1st half of January with those of the second half of February, it appears that in the Central Provinces, Assam, Sind, and Berar, the increase varied from 0'51 to 0'58 of a rupee. In Bengal it was considerably more, varying from about 13 annas to nearly a rupee. In the other Provinces the increase was less than half a rupee. The average increase of retail price for all India was 0'55 of a rupee, or about 8 annas and 9 pie, being a little more than the increase in the rate of duty.

61. It is not possible to state exactly what is the average annual rate of consumption of salt in any particular province, and it is certain that the consumption varies very much. The average rate of consumption for all India is a little under 10½ lb a head of the population. At the rate of half an ounce a day the average consumption would be 11½ 6oz. Assuming for the purpose of the moment that it is as much as 12½ lb, it may be taken that a man with a wife and three children will consume 42½ lb in the year between them. Let their consumption be taken at 50½ lb. At the present average price of, say, Rs 3-14-1 a maund the salt of the family will cost about two rupees and six annas in the year. This is about 16½ per cent. in excess of the cost before the duty was raised, so that the man's contribution to the salt-duty may be taken as having been raised from about two rupees to two rupees six annas nine pies a year.

I do not enter into the question, on which there is much diversity of opinion, as to the manner in which the actual incidence on individuals, which I here state only in averages, is affected by the social customs of the people.

STAMPS AND EXCISE.

62. The statistics of Stamps and Excise Revenue may be given in a single statement. They are both regularly progressive, and it may be said that almost without exception the revenue of each province under each of these heads is, in each year, more or less in advance of what it was the year before. For this

reason it is not necessary to do more than give the figures of the first and last of the years under review :—

(Thousands of Rs.)	STAMPS.		EXCISE.	
	1880-81.	1886-87.	1880-81.	1886-87.
India	27	42	22	73
Central Provinces	113	147	186	257
Burma	78	89+3*	218	247+7*
Assam	62	74	196	220
Bengal	1,139	1,346	855	1,013
North-Western Provinces	536	637	369	578
Punjab	327	352	111	137
Madras	547	582	628	917
Bombay	422	479	550	926
TOTAL	3,251	3,751	3,135	4,375

* Upper Burma.

63. As regards the Stamp revenue little remark is required. Of the whole amount about 70 per cent. represents the income from Court-fees, and may be taken as the revenue side of the account to which the expenditure on Civil and Criminal Courts (under Law and Justice) and on Revenue Courts (under Land Revenue) is charged. The practice of levying fees by stamps has, during the last few years, been extended to some small items which formerly came in as Cash Receipts under the heads above quoted, and a small part of the increase shewn in the above figures does not represent new revenue.

64. As regards Excise, it will be seen that it is in Madras and Bombay that the revenue administration has been most successful, as these two Provinces, with 31 and 16½ millions of inhabitants, respectively, produce a revenue nearly as large as that of Bengal with 69 millions. In fact, in both these Provinces, a very remarkable progress has been made. The whole system of distillation has been more thoroughly brought under control, and stricter and more methodical preventive measures have enabled the Government to greatly enhance the rate of duty; for the question of the rate of duty which it is possible to levy in India, is simply the question of the prevention of illicit distillation. In Bengal, also, the subject of excise has received very special attention at the hands of the Government, and it is likely that the measures which are now being adopted, on the basis of the Report of the Excise Commission of 1883, will shew, in the immediate future, a development of Excise Revenue, not dissimilar to that which has been witnessed in Bombay and Madras. The first effect was an increase of expenditure, which has risen from Rx. 28,900 in 1884-85, to Rx. 42,000 in 1887-88, and will probably continue to increase. The Revenue, by the same measures, fell from Rx. 1,005,200 in 1884-85, to Rx. 958,500 in 1885-86, but it has now advanced on a sounder basis, and it is expected that Rx. 1,097,500 will be received in 1887-88.

ALLEGED INCREASE OF DRUNKENNESS.

65. The advance of Excise Revenue in India has attracted considerable attention in England, having been erroneously accepted as evidence of the increase of drinking habits in India. The Government of India took a recent opportunity of sending to England a report containing very full information of what was actually being done in each of the Provinces of India. This paper, which was afterwards printed as House-of-Commons Paper No. 269 of 1887, explained the restrictive system which was everywhere adopted, and showed that the improvement in Revenue arose from severer taxation, and more complete preven-

tion. I copy the following paragraphs from the covering despatch No. 166, dated the 25th June 1887, with which the report was sent, the Congress referred to being the British and Colonial Temperance Congress, which had addressed the Secretary of State on the subject :—

* * * * *

6. The information, therefore, which has reached the Congress on this subject is entirely erroneous. The Governments in India are not set in the midst of an abstemious people from whom they can realise no Excise Revenue, unless they place in their way temptations to drinking which would not otherwise exist. On the contrary, it is only by strong preventive establishments that illicit distillation can be prevented. The great increase in the Revenue to which the Congress allude does not mark the extension of drinking habits, but is the result of a great and general increase in the rate of tax which it would have been entirely impossible to realise but for the great improvement in preventive measures which has accompanied it. In fact the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation.

7. The Congress are also misinformed in connecting this increased revenue with "the system by which the right to license outstills is farmed to the highest bidder." In scantily-inhabited tracts, and in places which border upon Native States, a system of this kind is employed as providing the only means by which a tax of any kind can be levied upon the consumption of spirits; these are places where the Government has no choice between untaxed distillation and trade and the system of farm to which the Congress allude. But outside these very narrow limits the system may be described as obsolete. The object of the Excise Department is to tax every gallon of spirits, first, by a fixed still-head duty, which is regulated at the discretion of the Government; and secondly, by a license fee for retail sale, which is usually determined by competition for the privilege of sale.

* * * * *

9. Before passing on to give actual statistics of the consumption, it must be remembered with what large tracts of country and with what a large population we are dealing. Judged by a European standard, the people of India are a remarkably abstemious people. Drunkenness in the English sense of the term hardly exists in India. Writers whose comparisons are based on Oriental experience describe as drunkenness and as spread of misery and ruin a condition of things which, if it existed in England, would be regarded almost as a millennium of temperance. The average consumption in India is only a bottle or a bottle and a half of spirits a year for every adult male, and in some provinces is even less than that. It may be conceded that, however small the rate of consumption, any increase of it is equally to be deprecated; but at the same time in dealing with subjects such as the present it should be borne in mind that such terms as "drunkenness," "drinking classes," and "spread of drinking," when used by natives of India or in connection with Indian Administration, bear a meaning wholly different from that which they convey to a mind familiar only with the English aspects of the temperance question.

* * * * *

16. In short the Temperance Congress, starting from the erroneous assumption that liquor traffic and liquor consumption are unnatural in India and would not exist but for the state of things created by the British Administration, have formed the conclusion that the mere orders of the Government are sufficient to confine the consumption within any desired limit, and that the Government is responsible for not drawing that limit much closer. The real problem, it will be seen, is much more difficult. There is a point at which restrictions on consumption are inevitably followed by illicit distillation,—a point which varies in every region, according to the habits of the people, the sparseness of population, and the nature of the country and its productions. The papers now forwarded to Your Lordship amply shew that the object which the various Governments have in view is the adaptation of the various methods of Excise Administration to the different conditions which present themselves and the imposition of as great restriction as circumstances in each case permit. In our opinion the papers are a record of success in the solution of this difficult problem.

66. It remains to say that after considering the advice of the Local Govern-

ments in each case, we have taken the following estimates of the Stamps and Excise Revenue :—

	Revised, 1887-88.	Budget, 1888-89.
Stamps	3,848,100	3,854,400
Excise	4,503,100	4,609,500

INCOME TAX.

67. The year 1886-87 was the first year of the Income Tax in its present form, and the opportunity may be taken to give an account of the first year's administration and its results.

68. The gross collections amounted to Rx. 1,354,735, and the net collections (deducting Refunds—Rx. 27,067—and charges for Collection—Rx. 50,157), to Rx. 1,277,511. The net revenue is compared Province by Province with that derived from the License Tax in 1885-86, in the Table below :—

	License Tax Collections, 1885-86.	Income Tax Collections, 1886-87.	Percentage of total Collec- tions	Increase of Income Tax over License Tax.
	Rx.	Rx.		Rx.
India	106	122,406	9½	122,300
Central Provinces	22,656	39,836	3	17,180
Burma . . . . .	...	16	...	16
Assam	5	19,905	1½	19,900
Bengal	139,167	333,627	26	194,460
North-Western Provinces and Oudh	112,954	213,639	17	100,685
Punjab	35,747	105,652	8	69,905
Madras	41,851	138,674	11	96,823
Bombay	120,314	303,756	24	183,442
TOTAL	472,800	1,277,511	100	804,711

The collections under India include the general collections in Ajmere and Coorg, and the assessments on salaries of Officers serving immediately under the Government of India and in Political employ, and of Military and Public Works Officers throughout India; and also a large amount of taxation on Interest on Securities.

69. Bengal and Bombay together have furnished about half of the total revenue; the towns of Calcutta and Bombay of course contribute largely to this result; the proportion which the gross collections in these towns bore to the total collections (excluding the tax on salaries of Government servants) in those Presidencies is indicated below :—

Bengal.	Calcutta.	Percentage of Calcutta on Bengal.	Bombay Presidency.	Bombay City.	Percentage of City on Presidency.
Rx.	Rx.		Rx.	Rx.	
338,468	170,588	50.4	257,500	140,652	54.6

The collections from these two cities, therefore, form more than one-fourth of the whole collections in India.

In Madras City the collections amounted to three lakhs.

The North-Western Provinces and Oudh produce a larger amount than any other Province, if the Presidency Towns be excluded.

70. The incidence of the tax in the various Provinces, and in Calcutta, Bombay, and Madras is shown below, the proportions being calculated with reference to the final demand :—

	Number of population to each person assessed.	Number of population to each rupee of tax.	Incidence of tax on each person assessed.
Central Provinces	1,136	39	R 29
Assam	811	50	29
Bengal—			
Calcutta	37	44	82
Elsewhere	853	39	22
North-Western Provinces	602	21	28
Oudh	866	35	24
Punjab	555	25	22
Madras—			
Madras City	80	13	62
Elsewhere	655	28	23
Bombay—			
Bombay City	37	55	68
Elsewhere	311	13	23

71. Comparing the Presidency Towns, the proportion of assesseees to the general population is the same in Calcutta and Bombay ; but the average tax paid by each assessee is considerably higher in Calcutta than in Bombay ; the Madras average tax is not far below that paid in Bombay.

Leaving out the Presidency Towns, the variations in the incidence of the tax on each assessee are inconsiderable, but the proportion which the taxable population bears to the whole varies very largely. Bombay appears to be by far the richest of the Provinces, one in 311 being taxed, whereas in the mofussil portions of Bengal only one in 853 is liable to taxation ; in the Orissa Division the proportion falls as low as one in 1,466, and in the Patna and Chota Nagpore Divisions the proportion is one in 1,012 and one in 1,129 respectively. In the Bombay Presidency the Ratnagiri District has only one in 1,179 of the population taxed ; the next lowest proportion being one in 656 in the Thana District. The Central Provinces naturally come out with the smallest proportion of taxable incomes, though curiously the incidence of the tax on the individual tax-payer is highest there, and in some Municipalities the incidence is very high indeed. The Punjab and the North-Western Provinces stand next to Bombay, though far behind it. These results must not be pressed too far ; as some portion of the difference is due to variations in the proportion that the Agricultural population bears to the whole ; and again, some portion may be due to variations in the method of assessment.

72. The following Table distributes the actual collections* between the various parts of the Schedule of Act II of 1886 :—

	Rx.	Percentage of the whole.
Part I.—Salaries	418,074	30.4
" II.—Companies	74,619	5.4
" III.—Interest	73,617	5.3
" IV.—Other Sources	808,831	58.9
	<u>1,375,141</u>	<u>100.0</u>

* The figures in the succeeding tables do not work up to those of the Finance and Revenue Accounts, as they are taken from the Administration Reports, and include in some cases collections made after the close of the Financial year.

The tax on salaries consists for the most part of that levied from Government servants, the amount being made up as follows :—

	Rx.	Per-centage.	Number of Assessee.	Incidence of tax per Assessee.
				R
Government Servants	300,307	72	66,400	5
Servants of Local Authorities	12,246	3	5,010	24
Private Servants	105,521	25	30,636	34
	<u>418,074</u>	<u>100</u>	<u>102,046</u>	<u>...</u>

The Companies taxed numbered 774; thus paying an average of about Rs 64 each.

Under the head of Interest the information as to the number of assesseees is defective; in many cases the number taxed has not been given.

73. Under Other Sources of Income it is a matter of difficulty to distribute the taxation under any general heads; it seems best to give the figures for some of the principal Professions and Trades, the rest being lumped together—

	Number of Assessee.	Amount of Collections.
		Rx.
House Proprietors	8,249	40,495
Ship or Boatowners	2,500	4,201
Professions—		
Legal Practitioners	8,568	42,500
Medical Practitioners	1,700	5,395
Brokers	4,198	17,213
Bankers	9,270	43,852
Agents	2,038	17,784
Other Professions	14,955	35,717
Manufacturers	17,499	39,551
Merchants—		
Agricultural Produce	15,704	28,592
General	14,626	80,580
Piece-goods	17,188	43,703
Grain	15,457	31,959
Money-lenders	98,768	241,255
Others	8,114	27,500
Traders—		
Food	11,666	18,205
Spirits and drugs	4,476	9,096
Metals	3,227	6,982
Others	36,488	74,251
TOTAL	<u>294,691</u>	<u>808,831</u>

The money-lenders furnish just about one-third of the assesseees, and pay about 30 per cent. of the tax in this Part; they pay about Rs 24 each; and by far the largest proportion (88,777 out of 98,768) are assessed at incomes of under Rs 2,000 a year.

The highest rates of tax are paid by the following classes :—

	Tax per Assessee.
	R
Agents	87
General Merchants	55
Legal Practitioners	50

The tax under Part IV as a whole falls on the assesseees at the rate of Rs 27 each; and of the total number of assesseees 264,715, or very nearly 90 per cent., are assessed on incomes of Rs 2,000 and under.

74. The assessments under Part IV were those which were most difficult, and regarding which objections were chiefly raised. Eleven per cent. of the

original assessees were on objection absolved from taxation, while the amount of the assessment was reduced on the whole by 19 per cent. These results may be regarded as satisfactory, considering that they represent the first series of assessments to a new tax; in Madras it is stated that there was a tendency to assess lightly, and the same appears to be the case with regard to Bengal and Oudh. The general impression derived from the reports of the Local Governments is that considerable success has been obtained in the endeavours made to render the tax as palatable as possible. The Government of Bengal says—

“The unpopularity of a direct tax may be greatly enhanced by injudicious administration; but the Lieutenant-Governor is glad to be able to record his belief that in the present year the dislike to the tax has not been seriously aggravated by errors in its working,”

and this expresses the view generally of the other Governments.

75. Classifying the assessees of all kinds according to their rates of income, it appears that 90 per cent. had incomes of under ₹2,000, and that this class paid nearly 50 lakhs,* or only about 38 per cent. of the total collections. The incomes of from ₹500 to ₹750 numbered 51 per cent. of the whole body of assessees, but produced only 14 per cent. of the revenue; and the corresponding percentages for the next lowest class with incomes not exceeding ₹1,000 were 13 and 6 respectively.

Only 6,929 persons were taxed on incomes exceeding ₹10,000, of whom 3,350 (or nearly half) were Government servants.

Only 388 persons were assessed at incomes exceeding half a lakh, and of this number 102 were assessed at incomes over a lakh. These 102 incomes paid Rx. 91,837, or about 7 per cent. of the whole collections; they included 37 Companies paying Rx. 63,901. Forty-eight of the 102 were taxed in Bengal, and 29 in the Bombay Presidency.

FORESTS.

76. Under ‘Other principal revenue heads’ is included the Forest Revenue, under which, at present, we get a revenue of Rx. 1,150,000 by an outlay of about Rx. 750,000, or 68 per cent. on income. The percentage in the State Forests of Prussia, in which country Forestry has reached an advanced stage, is very nearly the same, being 62 per cent. on a revenue of about 2½ millions. The percentage in India is gradually improving. Both in India and in Prussia the income is considerably diminished by the large amount of forest produce which has to be given free to local right-holders.

77. Still the present occupation of the Forest Department consists more in building up a most valuable property for the future than in realizing a revenue in the present. In Burma the teak forests furnish a handsome revenue; the Sub-Himalayan forests, from which large supplies are brought down for the consumption of Northern India, and the Sunderbans near Calcutta, are also revenue-producing areas. The Bombay forests are also productive in teak. But hardly anywhere is the expenditure less than 50 per cent. of the Revenue, and in many places it is much higher. The work of the Department is at present, in fact, rather conservation and development than production of revenue. Centuries of neglect and denudation have to be remedied by systematic reservation, planting, and exploitation, and the return which the Department at present gives to Government is in the rapidly increasing value of the Government forests, rather than in the revenue immediately brought into the Gov-

* In these calculations as to classification, interest on securities is omitted from consideration, as in most cases the distribution of this by classes is not shown.

ernment treasury. The net revenue, however, is satisfactorily progressing, having, during twenty years, increased from Rx. 130,000 to Rx. 400,000.

RAILWAY FINANCE.

78. Railways form a very important part of our revenue and expenditure, and it may be well to exhibit, in a comparative statement, the general effect of the Railway Revenue Account upon our financial position. The arrangement of our accounts, following, as it does, the somewhat complicated differences in the relations of Government to the different Railways, does not very clearly set forth the purely financial part of their history. But the following abstract of the transactions of ten years, made up from the accounts, and working up to the same net result, will render the position clearer. I may also refer to the detailed statement of capital, earnings, and working expenses, shewn in Appendices C. and E. of this statement.

(In thousands of Rx.)	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88 Revised.	1888-89. Budget.
Revenue.										
Gross earnings	12,053	13,011	14,941	15,258	16,168	16,026	17,768	18,185	18,078	18,801
Working expenses	6,154	6,681	7,226	7,811	7,891	8,150	8,791	8,683	8,888	9,396
Net earnings	5,899	6,330	7,715	7,447	8,277	7,876	8,977	9,502	9,190	9,405
Deduct Companies' share (a)	648	481	531	734	780	623	593	780	928	712
Remains to Government	5,251	5,849	7,184	6,813	7,497	7,253	8,384	8,722	8,262	8,693
Expenditure.										
Interest—India	1,043	1,255	1,469	1,662	1,883	2,106	2,232	2,433	2,590	2,676
England £	4,737	4,592	4,859	4,885	4,824	4,827	5,067	5,284	5,400	5,615
Exchange	958	930	1,002	1,120	1,102	1,173	1,595	1,087	2,268	2,359
Total Interest	6,738	6,777	7,330	7,667	7,809	8,106	8,894	9,704	10,258	10,650
Land and Supervision	63	58	88	98	122	101	124	112	105	90
Miscellaneous Railway Expenditure	20	58	52	254	—129	98	99	94	53	68
TOTAL EXPENDITURE	6,821	6,893	7,470	8,019	7,802	8,305	9,117	9,910	10,416	10,808
Net Result—Deficit	1,570	1,044	286	1,306	305	1,052	733	1,188	2,154	2,115

(a) The payment to the East Indian Railway Company is included in this line; but in our regular accounts, it is charged under working expenses. The figures in this statement work out to the same net result as the accounts, but for reconciliation of details some further explanations would be required.

79. During the first few years of the period included in this statement, the construction of railways on the Guaranteed system had practically closed; the main exception being the expenditure in completion of the Oudh and Rohilkund Railway. The sterling account of interest, therefore, which represents this part of the capital, rises only from £4,737,000 in the first year to £4,827,000 in the sixth year. The construction of State Railways was actively proceeding, and was adding to the Indian Interest-account very regularly about Rx. 200,000 every year.

Throughout this period, that is, for the first six years included in the above statement, the advance of the net earnings was about equal to the advance of charges for interest on capital. During the five years, 1880-81 to 1884-85, the total amount of net earnings was Rx. 37,645,000, and the total amount of interest charge (including exchange) was nearly the same, Rx. 37,689,000; in fact, in bad revenue years the net earnings fell short of the

interest by half a million, and in good revenue years they exceeded it by nearly half a million.

80. It has to be remembered, however, that a considerable deduction has to be made from the earnings before they are available for Railway charges. The contracts with the Companies give them a share of the earnings (somewhat miscalled a share of surplus profits, for it may and does accrue when there are no real profits at all), which amounts on the whole, at the present standard of Revenue, to about Rx. 700,000; and other charges, varying from about Rx. 150,000 to Rx. 200,000, have to be borne for Government establishments connected with Companies' Railways, for the purchase of land for these railways, and for Railway Surveys and other miscellaneous expenditure. When, therefore, the net Railway earnings are equivalent to the burden of interest on capital, the result to Government is that, on the whole Railway Revenue account, the Government suffers a loss of Rx. 850,000 to Rx. 900,000. During the five years period, just mentioned, the loss was rather less, and averaged about Rx. 799,000.

From the statement given above, it will be seen that during the more recent years, that is, since 1885, this loss has been greatly increasing; and in the Revised and the Budget Estimate it is placed at about Rx. 2,150,000.

81. It is not the earnings that have failed us, except in this temporary sense that they reached a specially high figure in 1885-86 and 1886-87; and have now fallen to a more normal figure. For this normal figure still shows, on the whole, a fair rate of increase—Rx. 7,000,000 was the average standard of earnings about 1881; in 1884, it stood at Rx. 8,000,000, and it is now Rx. 9,000,000. This must be regarded as very satisfactory, especially when we consider that the construction of State Railways, during the past three or four years, has almost left the purely commercial lines, and been limited to Famine lines, such as Assam-Bihar, Bellary-Kistna, and Cuddapah-Nellore, or to Quasi-military lines, such as the Sind-Sagar Railway, the lines in Biluchistan, and I may add the Mandalay extension, though this partakes also of a commercial character.

82. The cause of the deterioration will be found in the figures which show the interest paid in England. From these it will be seen that the increase of interest paid in England, and especially of exchange, has run away with much more than the improvement in the net earnings. This will be a little clearer if we shew the figures in two classes—

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
New Subsidised Companies—					
Interest : : : : }	(a) 118	171	312	437	620
Exchange : : : : }		54	117	183	200
Older Companies—					
Interest : : : : }	4,827	4,806	4,972	4,963	4,995
Exchange : : : : }	1,173	1,541	1,870	2,085	2,098

(a) Paid in India.

The Companies included in the first set of these figures are the Southern Mahratta, the Bengal-Nagpur, and the Indian Midland; all these lines are still in active construction, and the capital on which interest is being paid is as yet hardly earning any money. It is, therefore, for the present almost a dead weight upon our Railway finance, although after a year or two, it ought to cease to be so. The amount of this dead weight of unproductive capital is as follows:—

Total interest charge as above.	118	225	420	620	880
Less Earnings . . . .	...	22	128	166	234
Net .	118	203	301	454	646

Of unproductive capital there has always been a certain amount outstanding ; but while our construction was confined to State Railways proper, the amount was limited to the outstandings under this head alone. Of recent years we have added to our State Railway construction, the construction by the Companies just mentioned, and until the lines of these Companies are fairly in working order, we have these special additions to the amount of unproductive Capital.

83. Under the second head, that of the older Companies, the new burden is mainly that of Exchange. The Exchange during the five years above detailed has been, for every £100, Rx. 24·3, Rx. 31·5, Rx. 37·6, Rx. 42 and Rx. 42 ; and this, for a sterling charge of £4,900,000, involves an increase of Exchange charge from Rx. 1,190,000 to Rx. 2,060,000 or nearly Rx. 220,000 a year for four years. During the period of five years preceding 1885-86, to which I referred in paragraph 79, the improvement of the rate of earnings was sufficient to cover the enhancement of the Exchange charge, but then that enhancement was only Rx. 220,000 for the whole period. Since 1885-86, however, the fall of the rupee has gone on at too rapid a rate and the increase of earnings has quite failed to make up for it.

84. The result of these considerations is to shew that at the present juncture we are at an unfavourable period in our Railway finance. Our State Railway construction is, perforce, running in a line from which little commercial earning can be expected ; we are burdened with the interest on the heavy capital of three large Railway Companies, which is not yet productive ; and we have suffered very greatly by the rapidity of the fall in the value of silver. The second of these causes is one from which we will certainly recover in a short period ; and we shall be very unfortunate if the third continues to add to our burdens in the same ratio as in the immediate past. Meantime the earnings taken by themselves shew fairly steady progress, and we may, therefore, reasonably look for early relief from a very large part of the present burden of Rx. 2,150,000, imposed upon us by our Railway accounts.

INTEREST ON DEBT.

85. The following figures shew, in thousands of £ the amount of sterling debt of the Government at the end of each year :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
68,142	68,586	68,109	69,271	73,807	84,228	84,228

But 10,152 of the first figure and 18,514 of the last is held on Railway account, and merely represents the part of the Capital account of Railways purchased by Government. The real increase of sterling debt during this period is therefore £7,724,000.

The interest payments shew this distribution between the Railway account and the account of ordinary debt, the total amount paid being as follows :—

(Thousands of £.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.	1888-89, Budget.
Ordinary account . . .	2,457	2,458	2,418	2,578	2,420	2,556	3,300	2,584
Railway account . . .	353	348	312	353	366	566	552	549

The figures of 1884-85 were increased above the average by a heavy payment of £184,000 on account of discount on a new loan raised at three per cent. in that year. With this exception the interest charge was almost constant from 1881-82 till 1885-86, but in the year after that it rose by about £170,000.

86. A very great increase above the average payments will be observed in the amount of interest paid in 1887-88, the explanation of which is as follows :—

On April 19th, 1887, the Secretary of State notified his intention to discharge, on October 10th, 1888, the 4 per cent. sterling stock (over £53,000,000)

repayable on that date, and offered to the holders terms of conversion into $3\frac{1}{2}$ per cent. stock. The terms of conversion involved anticipation payments of 10 shillings per cent. interest otherwise falling due in 1888-89. But, moreover, as the interest upon the new stock was to run quarterly, whereas that on the old stock was payable half-yearly only (April to October), the operation brings forward, to January 1888 (*i.e.*, the year 1887-88), one quarter's interest or 17s. 6d. per cent., which would otherwise be payable only in April 1888 (*i.e.*, the year 1888-89).

The offer was accepted by the holders of about £48,200,000 of stock, and thus the excess payments of interest which fell within the year came to £663,000, besides commission and other exceptional charges. This £663,000 is not, properly speaking, an excess payment, but it is rather a redistribution of existing charges, which we would have had in any case to meet, and which appears in our accounts in this peculiar manner by reason of the fact that our year of account closes during the interval by which the payment is brought forward. The charges in question were not provided in the Budget Estimates, as it was necessary to avoid risking the success of such an important operation, by advertising it prematurely; and the payment not being a real excess of charge, was easily met without any new arrangements in respect of ways and means. A similar, though not nearly so large, excess charge occurs in 1888-89 in respect of the remaining £5,000,000 of the Loan, and by reason of it, and of the further commission and other charges, we get very little apparent benefit from the reduction of interest in the Budget Estimates for 1888-89. But from 1889-90 we get a benefit of $\frac{1}{2}$ per cent. interest upon £53,262,000, that is, a reduction of charge amounting to £266,310 sterling a year.

87. The interest account in India is a little more complicated. The total amount of debt stands as follows:—

(Thousands of Rx.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.
Ordinary Debt	88,653	90,689	93,191	93,184	92,704	92,654	98,088
Special Loans	4,952	1,953	1,809	1,799	1,782	1,782	1,782
Service Funds, &c.	899	951	1,000	1,056	1,082	1,137	1,184
Savings Banks	3,366	3,744	4,017	4,722	5,116	5,836	6,711
TOTAL	97,870	97,337	100,017	100,761	100,684	101,409	107,765

A large amount of the above debt represents the capital outlay upon Railways and Irrigation works, and another portion of it represents moneys lent at interest to Municipalities and Local Bodies, and in some cases to Native Chiefs. Six-and-a-quarter crores (6,250) of it are the investment of the Currency Department. The account of interest, therefore, shows considerable recoveries on these accounts, and stands as follows:—

(Thousands of Rx.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.	1888-89, Budget.
Charged to Interest on debt	1,827	1,719	1,517	1,371	1,137	737	739	824
Recovered	840	670	820	668	687	614	655	642
NET BURDEN	987	1,049	697	703	450	123	84	182

These figures are somewhat remarkable. It must be remembered that the expenditure on State Railways is partly in sterling and partly in rupees; but the transfer from Debt Account to Capital Account is made upon the Rupee Account only. We have, therefore, written off the account of debt, each year, a

good deal more than the debt we have raised, and our Rupee debt has been gradually nearly all transferred to the Capital Account of the Railway and Irrigation works.

88. The following figures shew the portion of the interest payments which has, each year, been charged to the account of Railways and Irrigation, and which is, of course, in addition to the above stated charges—

(Thousands of Rx.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Railways	1,462	1,621	1,785	1,959	2,182	2,423	2,587	2,706
Irrigation	742	816	895	932	965	993	1,019	1,047
TOTAL	2,204	2,437	2,680	2,891	3,147	3,416	3,606	3,753

These will be dealt with under the Heads of Railways and Irrigation.

89. The total of the Burden of Debt may be shewn by adding together the figures in paragraphs 85 and 87.

(Thousands of Rx.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
India	987	1,049	697	703	450	123	84	182
England	2,457	2,458	2,418	2,578	2,420	2,556	)	2,584
Exchange	507	564	552	626	762	977	(a)	1,086
TOTAL	3,951	4,071	3,667	3,907	3,632	3,656	...	3,852

(a) Omitted, being irregular as above explained.

CIVIL EXPENDITURE.

90. The Civil Expenditure, which is put down in the standard account in paragraph 16 at Rx. 22,021,000, is composed of the following items:—

	Standard of 1887-88. Rx.	Revised, 1887-88. Rx.	Budget, 1888-89. Rx.
REFUNDS AND ASSIGNMENTS OF REVENUE .	1,570	1,681	1,689
REVENUE DEPARTMENTS—			
Land Revenue (including District administration)	3,669	3,519	3,684
Forest Expenditure	738	763	771
Other Revenue Departments—India	1,075	1,057	1,073
England £	68	56	65
Exchange	29	23	27
CIVIL DEPARTMENTS (net)—			
Administration—India	1,372	1,394	1,387
England £	247	269	251
Exchange	104	113	105
Law and Justice (including Jails)	2,924	2,859	2,951
Police	3,392	3,396	3,454
Marine—Provincial	22	10	43
Education	1,121	1,069	1,130
Medical	747	705	728
Political	633	691	715
Other Departments	541	527	525
MISCELLANEOUS—(Net)			
Territorial and Political Pensions	677	609	571
Non-effective charges—India	458	467	492
England £	1,729	1,714	1,737
Exchange	726	720	730
Stationery, Printing, and Miscellaneous (net)	179	—83	163
TOTAL	22,021	21,559	22,291

(In the above statement, the sterling figures are shewn separately in the only cases in which they are of any importance. Exchange adds about 12, 8, 12, and 55 under Poli-

tical, Other Departments, Territorial Pensions, and Miscellaneous, respectively; in other cases, it only alters the unit figure by 1 at the most.

91. The *Land Revenue* Expenditure during the last few years has been as follows (in thousands of Rx.):—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.
3,004	3,043	3,329	3,363	3,414	3,464	3,519

The increase in 1883-84 is due to the assumption by the Government of about Rx. 300,000 of expenditure on patwaris (village accountants) in the North-Western Provinces and Oudh, by the abolition of the special cess from which they had till then been paid. During the last three years the expenditure has been increasing, owing to the progress of settlement work of which a full account has been given above. In 1887-88, although the Budget Estimate was for Rx. 3,668,000, the actual probable expenditure is Rx. 3,519,000 only, the difference arising from various savings on the estimated expenditure, the largest of which arises from the Madras Government not having brought into operation, during the year, the reorganisation of Subordinate establishments which is referred to in para. 132.

The Budget Estimate for 1888-89 is placed at Rx. 3,684,100, very slightly in advance of the Budget Estimate for 1887-88.

92. The charges under *Administration* in India have slowly increased from Rx. 1,291,000 in 1880-81 to about Rx. 1,392,000 in 1886-87, and just more than that in 1887-88. The increase has been general, that is, every Provincial Government contributes its share towards it. I do not think anything need be said about it, except that the amount of work of administration, which the expenditure represents, has certainly increased at a very much greater rate than the expenditure itself.

The Budget Estimate for 1887-88 was somewhat short of the actual existing standard of expenditure, and it is accordingly slightly exceeded in the Revised. The Budget Estimate for 1888-89 is for nearly the same amount as has been spent during the last two years.

The English expenditure has been practically steady at a little under £250,000.

93. Like the expenditure on Administration, that under *Law and Justice* has also steadily, but more rapidly, increased. The net figures stood at Rx. 2,562,000 in 1880-81, and about the same in 1881-82; but by 1886-87 they had risen to Rx. 2,809,000. It is Civil Justice that requires more and more provision being made for its demands, but as the increase of stamp revenue (mainly court-fees) is at least equal to the increase on the expenditure side, the expansion of the expenditure is hardly subject for objection. The net expenditure of 1887-88 is now put down at Rx. 2,859,000 against a Budget Estimate of Rx. 2,924,000, savings on the original estimate having occurred in nearly all the provinces. The Budget of 1888-89 is Rx. 2,951,000, being a slight advance over that for 1887-88.

94. The net charges on account of *Police* have been as follows (in thousands of Rx.):—

1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.
2,285	2,305	2,415	2,449	2,513	2,532	2,969	3,396

The increase which took place here in the years preceding 1885-86 represents for the most part the effect of the policy announced in 1882-83. In paragraph 65 of the Financial Statement for that year it was said that—

“Boards and Committees for the administration of certain Local Funds already exist in most parts of India. We now wish to widen the sphere of action hitherto assigned to

these Bodies. The Provincial Governments have therefore been invited to hand over to them such items of revenue and expenditure as may appear to be most suited to give them a real interest in the administration of the resources at their command, and on the other hand, to take over as a provincial charge some items of expenditure, such as police, over which Local Bodies cannot exercise any real control."

It was mainly medical and educational expenditure, which, in accordance with this policy, the Municipalities were expected to extend, in lieu of the police charges of which they were relieved. The increase of police expenditure therefore represents the charges formerly incurred by Municipalities, but of which they have now been in a great measure relieved.

95. The great expansion of police charges in the last two years is almost entirely in Burma. Burma Police expenditure in 1885-86 stood at Rx. 237,000 (net); in 1887-88, it stands at Rx. 1,031,700. Practically the whole of this increase represents the quasi-military force which has been recruited in India for service in Burma, and which will be necessary to bridge over the interval between the first military occupation of the country and its final settlement. The present high scale of expenditure is likely to last for two or three years, but after that we hope for rapid reduction of it.

96. The Provincial Portion of the *Marine Expenditure* consists of—

(1) The Pilotage service in Calcutta, of which the receipts exceed by Rx. 15,000 the portion of the charges that is brought to account under this head.

(2) Expenditure on Ports, Rivers, Light-houses, and river steamers which comes to about Rx. 40,000.

The net charge is therefore about Rx. 25,000.

97. *Educational Expenditure* has increased rather rapidly. The net outlay (deducting fees and other receipts) was Rx. 829,000 in 1880-81, but it has increased at the rate of between Rx. 40,000 and Rx. 50,000 a year, and in 1886-87, it stood at Rx. 1,097,000. Every province in India had its share in this increase. For 1887-88, as above shewn, Rx. 1,121,000 was estimated, but 1,069,000 only is likely to be spent, the reduction of provincial resources having compelled a slight retrograde movement. For 1888-89 the grants have again been increased, and the estimate stands at Rx. 1,130,000.

It should be noted that these figures do not shew the full measure of the increase of public expenditure on education in India, for Municipalities are also considerably increasing their expenditure on this head, and Municipal expenditure is not included in the Government accounts. It is part of the educational policy of the Local Governments to hand over schools, hitherto maintained from Government or from Local Funds, to the care of Municipalities, and every school so handed over disappears from our accounts of educational expenditure, though it remains, it is to be hoped, at least as efficient as before.

98. The net *Medical* charges have slightly increased from 1880-81 till 1884-85, having been Rx. 625,000 in the former year and Rx. 690,000 in the latter; but at this last figure they remained almost unchanged.

It should be remembered, however, that some part of the charges against this head have been passing into Municipal Accounts, and the diminution caused by this is probably the reason of the stationary nature of the charge during these years. The charges have now somewhat advanced, namely, to 705,000 (Revised, 1887-88) and 728,000 (Budget, 1888-89). Part of this increase arises in Upper Burma, but part of it is attributable to safe estimating, as this is one of the heads in which there is always a considerable saving on Budget.

99. The next head in the abstract represents the *Political* charges, and here there is unavoidably a very heavy increase during recent years. The increase arises almost entirely in connexion with our North-West Frontier. In 1879-80 and

1880-81, the standard of expenditure was about Rx. 450,000 (including the English charges of £10,000 and £15,000, as Indian contribution towards the cost of establishments in Persia and China respectively). But the subsidy of the Amir of Afghanistan, and the heavy charges for Afghan refugees, raised the standard of charge to Rx. 631,000 in the Estimates for 1887-88, and that will be considerably exceeded in the actuals by reason of the Boundary Delimitation and other special charges. The Estimate for next year again shows an advance (the greater portion of which is due to charges in connexion with Ayub Khan) and stands at Rx. 714,600.

100. On the remaining heads in the abstract I have little remark to make. Under Territorial and Political Pensions, we shall probably be relieved of at least Rx. 60,000 of charges by the death of the Ex-king of Oudh. The non-effective charges (leave allowances and pensions) are a very heavy burden, and must remain so in a country of which the public service is largely filled from foreign sources. The charge is necessarily every year mounting up, but it represents the fulfilment of positive obligations, and is not subject, except in a remote sense, to financial management. The Revised Estimate for the last group of Miscellaneous charges shews a considerable saving on the Budget Estimate.

POST OFFICE, TELEGRAPH, AND MINT.

101. The full account of the Rx. 248,000, put down in paragraph 16 as the net charge of these three quasi-commercial Departments, is as follows (in thousands) :—

		Revenue (+) and Expenditure (—).		
		India (Rx.)	England (£)	Exchange.
Post Office	.	1,216—1,212	—111	—46
Telegraph	{ Revenue Account	629—500	7—47	—17
	{ Capital Account	—123	—90	—38
Mint	.	170—79	—5	—2
TOTAL		2,015—1,914	7—253	—103
		+ 101	—246	

The English charges of the Post Office have for some years been very steady. More than half of them represent the payment, under Postal arrangements, to the Imperial Treasury, a payment which the new postal contract reduces from £66,000 in 1887-88 to £50,000 in 1888-89. The remainder represents stores.

Excluding consideration of this payment the purely Indian transactions which, in 1881-82 and 1882-83, shewed a loss of about Rx. 100,000, shew, in the Revised Estimates of 1887-88, a loss of Rx. 11,000 only, and in the Budget Estimates of 1888-89 a gain of Rx. 19,000.

To make a full account in the commercial sense, we would have to add charges for public works, for stationery, and for pensions and the like, but then we would also have to take into account the fact that the Post Office performs services for the district post in respect of which Government gets a revenue under Provincial Rates of nearly Rx. 100,000, and does all the work of the Postal Savings Banks without any credit in its account to represent its value.

102. Under *Telegraphs*, the Revenue account has, for a long time, paid a handsome surplus. This surplus, after taking into account a small charge for exchange, was, for the three last completed years, Rx. 129,000, Rx. 79,000, and Rx. 174,000.

The above standard gives us a net revenue of Rx. 72,000 after reckoning the exchange on the English charges.

The net Revenue is now estimated at Rx. 210,200 for 1887-88 and at Rx. 120,500 for 1888-89 (these figures including charges for exchange), the improvement being largely in Government Telegrams from Burma.

103. The *Mint* receipts have been a little better than the standard shewn in paragraph 16, as the importations were somewhat above average. The excess expenditure, however, has taken away all this advantage; it must be remembered that in 1887-88, the Mint had to incur the charges involved in coining over three crores of Gwalior bullion without getting the usual receipt of seignorage.

The figures taken for next year's Estimates differ very slightly from the Budget Estimates of 1887-88.

IMPERIAL MARINE.

104. The charges under this head are in two portions :

- (1) The expenditure connected with the Imperial Marine in India, which is normally about Rx. 120,000 or Rx. 130,000 net ;
- (2) In England Admiralty charges, and Marine stores, which on the average is about £150,000.

Latterly, however, the expenditure has reached a much higher figure, operations in Burma have necessitated heavy charges for transport, and a considerable patrolling service has also been required for the Burma rivers, so that Rx. 321,600 was spent in 1886-87, and Rx. 234,600 are likely to be spent in 1887-88, under the first of these heads. The purchase of torpedo vessels and of Marine stores in connexion with the special defences was shewn under this head in the Budget Estimates of 1887-88, which accordingly stood at £326,700. These are now, however, removed to the special head of "Special Defences" and the Revised Estimates shew £148,300 only.

The Estimates for 1888-89 are Rx. 253,600 in India for the first head, and £92,000 in England.

IRRIGATION.

105. The following table shows the state of the account of *Major Works*—that is, of those works of which the construction is charged outside the Revenue Account, or to the Protective grant, and which are, in the Revenue Account, charged with the interest payable on the cost of construction :—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.	1888-89, Budget.
Direct Revenue . . .	866	931	937	1,075	865	910	975	1,014
Land Revenue . . .	491	469	534	466	562	597	578	591
TOTAL . . .	1,357	1,400	1,471	1,541	1,427	1,507	1,553	1,605
Maintenance . . .	456	502	515	571	593	627	682	671
Net Revenue . . .	901	898	956	970	834	880	871	934
Interest Charge . . .	803	816	894	932	965	992	1,019	1,047
Surplus . . .	98	52	62	38	—131	—112	—148	—113

A full account of the details of these figures will be found in Appendix F. They shew that the break-down of Revenue, which took place in 1885-86, occurred on the Ganges and Lower Ganges Canals, and that a heavy loss took place also on the Western Jumna Canal. In the last case, it was merely a rever-

sion from the excessively high standard of Revenue of the preceding two years, the receipts from this Canal being greatly influenced by the variations of season, as a year of good rainfall at once shews itself in a falling-off in the revenue. In the case of the Lower Ganges Canal, the break-down was caused by the destruction by floods of an aqueduct not far from the head of the Canal. Till this costly work is restored, the revenue will remain unduly low; the work of restoration is being actively carried on, but it will cost over Rx. 442,000, and will add Rx. 17,700 for all time to the account of interest.

106. From the details to which I have referred, it will be seen that the productive power of the Canals varies in a remarkable manner. The Lower Ganges Canal, even in its present crippled condition, pays a net revenue of Rx. 41,859 on a Capital Expenditure of Rx. 2,925,000, and the Godavari Delta System gives a revenue of Rx. 133,197 on a Capital Account of Rx. 1,065,535. On the other hand, the two canals which we have taken over from Companies do not even pay the charges of their maintenance, the return from them being as follows:—

	Capital Account.	Net loss, 1887-88.
Orissa (including the Midnapore and Tidal) Canals	3,315,022	35,000
Karnul Canal	2,165,546	6,384

107. In the *Minor Works* classed under Irrigation, both Capital Expenditure and Maintenance are charged in the Revenue Account, but except in Madras, there are now few large items of expenditure remaining under this head. The works consist chiefly of—

Embankments in the deltas of Bengal and Madras.
Inundation Canals in Punjab and Sind.
Navigation Canals and Rivers in Bengal.
Tanks in Madras.

It is only under this last head that any immediate increase of expenditure may be expected. The land revenue of Madras is largely dependent upon irrigation from tanks, which are scattered all over the country and have come down from ancient times. The Government of Madras has, for some years, had it in contemplation to undertake systematic measures for the improvement and restoration of these works, and the investigations and plans being now sufficiently far advanced, it proposes to lay out, for some years at least, Rx. 50,000 or Rx. 60,000 upon them. The first year of the outlay is 1888-89, and the Madras Government promises an ample return in the form of improved Land Revenue.

The estimates under this head are as follow:—

	Bengal.	Punjab.	Madras.	Bombay.	Other Provinces.	Total.
1886-87. { Receipts . . .	86	18	10	15	20	149
1886-87. { Expenditure . . .	124	64	272	161	70	691
1887-88. { Receipts . . .	93	19	9	15	18	154
Revised. { Expenditure . . .	170	72	263	176	102	783
1888-89. { Receipts . . .	92	18	10	15	19	154
Budget. { Expenditure . . .	182	70	330	173	110	865

108. The estimates are, therefore, for net expenditure:—

1887-88 Major Works . . .	148	Minor Works . . .	629	Total . . .	777
1888-89 Major Works . . .	113	Minor Works . . .	711	Total . . .	824

CIVIL AND MILITARY WORKS. IMPERIAL.

109. Since 1880-81 it has been the practice of the Government of India to set aside an annual sum of Rx. 1,000,000 for Military Works, which include Forti-

fications and Military Roads, as well as accommodation for troops. The expenditure on Civil Works is mostly in the hands of Local Governments, and comes within the Provincial account, so that the Imperial portion—that is, the Expenditure on the Imperial Departments throughout India, and in the smaller provinces under the direct administration of the Government of India,—amounted to only about Rx. 400,000, unless special works were being undertaken. Accordingly, in the two years 1884-85 and 1885-86, the expenditure in India was—

	1884-85. Rx.	1885-86. Rx.
Military Works	943,344	960,415
Civil Works	465,169	350,452

Besides which about £70,000 are spent in England upon furlough and leave allowances of Public Works Officers of all branches, and Cooper's Hill College, besides a small amount for stores.

110. But since these years we have two sets of new and heavy charges added to the old standard. In the first place, about Rx. 200,000 a year are being set aside for the construction of a scheme of frontier roads, in the Punjab and Beluchistan, and in the second place, we have to fit out the new province of Upper Burma with new roads, and with the buildings required both for the Military forces there stationed and for purposes connected with civil administration. The two heads, therefore, shew a rapid increase of expenditure over the standard of 1884-85 and 1885-86, and the figures for the present three years are as follow :—

	1886-87. Rx.	1887-88, Revised. Rx.	1888-89, Budget. Rx.
India—			
Military Works—India	985,063	960,200	965,300
Upper Burma	73,950	312,500	190,000
Civil Works—Ordinary	1292,042	347,200	306,900
Upper Burma	171,550	320,000	318,300
Frontier Roads	151,380	231,300	177,800
England	87,989	102,000	103,200
Exchange	33,089	42,800	43,400
TOTAL	1,794,763	2,316,000	2,104,900
Deduct Receipts	228,632*	85,400	82,300
Net Expenditure	1,566,131	2,230,600	2,022,600

* Includes Rx. 130,000 recovered from the Maharaja Sindia on account of Morar Cantonment and Gwalior Fort.

111. The roads, both in Upper Burma and on the Frontier, are at present being constructed by the Civil Works Department, and the ordinary Civil Works Grants are now being cut down to their lowest limit, in order to provide money for these new charges. Only Rx. 121,430 is allowed for ordinary "original works" in India in 1888-89, one of the large items being a charge of Rx. 15,500 for a new light-house for Oyster Island on the Burma coast.

PROVINCIAL.

112. The Provincial portion of this head represents the charges for roads and buildings all over India, and includes the portion that is met out of cesses upon land. This latter portion may be reckoned at Rx. 1,500,000 excluding the portion which the Governments of Bengal and the North-Western Provinces may be taken as spending out of the local rates which are credited in their provincial account.

113. The Local Governments vary their Public Works Expenditure to a great extent according to the surplus of Funds which the Provincial Contracts leave in their hands; so that no particular year's expenditure can be taken as the necessary standard. The following figures compare their expenditure in 1887-88 and 1888-89 with the amount of expenditure which, on the Finance Committee's report, was fixed as a convenient minimum.

	Minimum.	1887-88, Revised.	1888-89, Budget.
	Rx.	Rx.	Rx.
Central Provinces	120,000	134,000	163,000
Burma	122,000	121,000	117,000
Assam	50,000	57,000	61,000
Bengal	310,000	283,000	403,000
North-Western Provinces .	275,000	301,000	275,000
Punjab	230,000	256,000	253,000
Madras	200,000	201,000	236,000
Bombay	293,000	420,000	437,000
TOTAL	1,600,000	1,773,000	1,945,000

The excess charges of Rx. 345,000 are for the most part met by drawing upon accumulated balances, of which a considerable amount, as will be explained in the section relating to Provincial Finance, is at present at the disposal of Provincial Governments. The whole account of the figure which is shewn in the statement on paragraph 16 is thus made up:—

(Thousands of Rx.)	1886-87.	1887-88, Revised.	1888-89, Budget.
Civil Works—Provincial . .	1,942	1,773	1,945
Local	1,425	1,511	1,543
TOTAL	3,407	3,284	3,488
Deduct Receipts	499	481	473
Net Expenditure	2,908	2,803	3,015
Deduct portion charged against accumulated Balances . .	...	—28 (a)	484
Net Estimate . . . . .	...	2,831	2,531

(a) This 28 (Rx. 27,700) turns out to be an addition and not a deduction; that is, the whole amount expended is charged to the year, and a further amount of Rx. 27,700 is charged off and laid by, to be spent hereafter, see paragraph 7.

MILITARY EXPENDITURE.

114. The following are the statistics during the past few years:—

(In thousands of Rx.)	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Budget.	1887-88, Revised.	1888-89, Budget.
ORDINARY ACCOUNT—							
India	11,003	11,190	11,640	12,188	12,440	12,593	12,931
England	3,966	3,907	3,630	3,513	3,748	3,758	3,727
Exchange	905	949	1,143	1,321	1,392	1,579	1,565
Total	15,874	16,046	16,413	17,022	17,580	17,930	18,223
Afghanistan—net . . . .	...	103	2,115	...	...	...	...
Egypt—net	52	...	...	...	...	...	...
Burma—net . . . . .	...	...	605	1,518	720	1,550	824
Arrear charges	1,230(a)	...	...	...	...	...	...
	17,156	16,149	19,134	18,540	18,300	19,480	19,047

(a) Payment of a million sterling to the English Exchequer.

115. The period included in the above figures is that during which the measures recently taken for the increase of the strength of the Army have been in operation.

The total cost of this increase of the Army may be stated, upon a comparison of Budget Estimates, as follows—

Budget for 1884-85	. . . . .	11,190,000
Budget for 1887-88	. . . . .	12,440,000
	Difference	<u>1,250,000</u>

The standard of Expenditure before that increase may be seen from the figures of 1883-84 and 1884-85.

The details of the increase work up to a larger amount, and are, in a general way, as follow:—

1. Augmentation—		
British Troops (10,600)	. . . . .	603,000
Native Troops (19,000)	. . . . .	521,300
2. Increased privileges and pay—		
British Troops (mostly exchange)	. . . . .	273,900
Native Troops (mostly good conduct pay and hutting money)	. . . . .	73,300
Volunteers and Pensioners	. . . . .	17,600
3. Malt liquor purchased in India instead of in England	. . . . .	224,400
4. Remounts from Australia (increase)	. . . . .	31,400
5. Better Pension Rules	. . . . .	10,000
	TOTAL	<u>1,754,900</u>

The excess of this amount over the Rx. 1,250,000 may be described as due in about equal parts to economies introduced under other heads of the Accounts, and to the fact that the intended measures have not as yet reached their full development. It was stated last year that out of Rx. 657,000 of this expenditure, still remaining to be undertaken on April 1st, 1887-88, Rx. 345,000 had been entered in the Estimates of 1887-88, and Rx. 312,000, therefore, still remained to be undertaken after the close of that year.

116. For 1887-88 the Budget Estimate of Expenditure on the Army in India stood at—

Ordinary Account; net	. . . . .	12,440,000
Burma Account	. . . . .	720,000
	TOTAL	<u>13,160,000</u>

as the figures now stand they are—

Ordinary Account; net	. . . . .	12,593,000
Burma Account	. . . . .	1,550,000
	TOTAL	<u>14,143,000</u>

The increase under the first head may be described as mainly due to the following causes: (1) special purchases of transport which were made during the cold weather; (2) the augmentation made in the establishment of British Troops having been effected somewhat more quickly than anticipated; and (3) the expedition undertaken at the end of the year in the Sikkim territory.

117. As regards Burma, the estimates provided for only Rx. 720,000 of expenditure, but before many months had passed, it became obvious that the original intentions of Government as to withdrawing the forces could not be carried

out, and that it would be necessary to continue operations upon a larger scale than the Estimates provided for. An additional grant of Rx. 280,000 was made for this purpose, and a further amount of Rx. 150,000 was given for payment of gratuity to the troops engaged in Burma, which together made up the addition of Rx. 430,000, which was announced in September last to the House of Commons as having been made to the Estimates of Military expenditure.

Later in the year the state of Burma rendered it advisable to take some active measures for a display of force near the Shan territory and for operating with small columns in other directions. It was estimated that Rx. 200,000 would be further required for this purpose; but the latest information indicates that another Rx. 200,000 may be necessary. These additions, it will be found, bring the Burma account up to the figure shown in the Revised Estimates.

118. The Budget Estimates of 1883-89 provide for a still further increase under the ordinary head; which is mainly due to the completion of the augmentation of the army, but partly also to the commencement of the issue of new arms; an operation in respect of which some heavy expenditure will have to be incurred in the near future.

SPECIAL DEFENCES.

119. It will be seen that the Budget Estimates for 1888-89 provide for a very large amount of expenditure under the new head of "Special Defences." The Estimates for 1887-88 provided for only Rx. 474,600, but the Secretary of State, in a Despatch received in May last, urged more speedy progress in the works contemplated under this head. More elaborate arrangements were, therefore, made for this expenditure, and additional grants being given for it, the expenditure has amounted to Rx. 487,100 in India, besides £57,600 in England. This English expenditure, which is mostly for armaments and torpedo-vessels, would have stood at a higher figure, but for delays which will have the effect of postponing to 1888-89, part of the expenditure originally estimated to come into 1887-88. The English expenditure of 1888-89, accordingly, stands at the high figure of £437,700 sterling, and we have granted Rx. 500,000 for expenditure in India.

120. I may refer to the quotation, under paragraph 11, from the speech of the Under-Secretary of State, in which he explains why this expenditure is shown within the Revenue Account, instead of, as was at first intended, under the category of Capital Expenditure. The whole amount of the expenditure is at present reckoned at about £930,000 in England, and Rx. 1,650,000 in India, but these figures cannot be put forward but as very rough estimates, and it is possible that the present programme may be extended.

Section IV.—General Financial Position.

121. Having concluded these observations upon the several divisions of our Revenue and Expenditure, I would make some remarks upon our general financial position, but that no one can be more conscious than myself how difficult it is, in Indian Finance, to look very far beyond the present. Our finance is a strange blending of elements which we can regard with a feeling of certainty and confidence, and of large outlying uncertainties over which we have no control. If we look at those heads of Revenue and Expenditure which depend upon our own administration, we have every reason to be satisfied. Land Revenue, Salt, Stamps, Excise, Customs,—all of these are elastic and progressive. Post Office, Telegraph, and Forests, all of which may be regarded as *quasi*-commercial departments, are more remunerative every year. Civil and Public Works expenditure are well under control. Railways afford a certain and an advancing income, and the only difficulty connected, from a financial point of view, with the account of their revenues, is the vastness of the transactions, which is such that

five per cent. increase or decrease in their earnings may make a difference of a million, each way, in our accounts.

122. These are the elements of satisfaction and of comparative certainty. On the other side, we have $8\frac{1}{2}$ millions of our revenue,—namely, the Opium Revenue—liable to be adversely affected, and at the present moment adversely affected, by the policy of China, and the increasing competition of other nations to supply the Chinese demand. We are obliged, by our military position, to take a share in the policy of armament which, willingly or unwillingly, the great European nations have been driven to adopt. And finally, and more directly affecting us, is the uncertainty of silver. The fall in its value seems to be temporarily arrested, but no one can say for how long we shall have a respite from the progressive increase of our burdens which this fall has hitherto imposed upon us. The chances of famine, too, are to be regarded, though it is certain that, through the extension of Railways, a new famine will be combated with very much smaller outlay of money than any former one.

123. The question of Indian Finance is, therefore, the question whether, in the face of all these uncertainties, our margin is sufficiently large. And in talking of this margin, I do not refer simply to the surplus of Rx. 423,000 which our Budget account shews, before the expenditure on Special Defence works is charged against it. When we write of the margin we hold against special uncertainties and special expenditure, we must not reckon merely that portion of the margin which remains to us after much of the special expenditure alluded to is charged against it.

For example, we have, at present, the special burden of the Upper Burma account which, for 1888-89, stands as follows:—

	Rx.		Rx.
Revenues . . .	547,000	Civil Expenditure :—	
		Police . . .	732,000
		Other Departments . . .	339,000
		Military Works . . .	190,000
		Civil Works . . .	314,000
		Irrigation . . .	23,000
		Army Special Expenditure . . .	824,000
		TOTAL . . .	2,422,000

shewing a net charge of about Rx. 1,879,000, all of which is within our revenue account. So also, we are charging to Revenue about Rx. 178,000 for Military roads on the North-Western Frontier.

Reckoning these, in the sense in which we are at present discussing the financial position, to be charges against our “margin,” we might write the Budget Estimates thus, somewhat re-arranging the totals of the statement under paragraph 16:

	Rx.		Rx.
Ordinary net revenues, excluding Upper Burma	53,550,000	Ordinary net expenditure, excluding the above	51,074,000
Upper Burma . . .	547,000	Upper Burma . . .	2,422,000
		Frontier Roads . . .	178,000
		Special Defences . . .	1,121,000
			3,721,000
TOTAL . . .	54,097,000		54,795,000
		Deficit including Special Defences	698,000

124. If, therefore, we look only at ordinary items, we have a margin of Revenue of Rx. 2,476,000, the excess of Rx. 53,550,000 over Rx. 51,074,000. This margin is what we have to oppose to what, in European continental practice, would be called the “*Budget Extraordinaire*,” namely, the special burdens and risks of Famine and Exchange, of defence of our frontiers

and coasts, and of the conquest and settlement of our new province. In the present year, the charges of our "*Budget Extraordinaire*" are specially heavy, and (without reckoning any part of the account of Railway construction on our North-West Frontier) they absorb not only all our margin, but Rx. 698,000 in addition. The security of our present financial position depends upon our estimate of how far we may consider that, though these special burdens cost us net Rx. 3,174,000 in the particular year 1888-89, it is sufficient, on an average of years, to provide only Rx. 2,476,000 for them. The present scale of expenditure in Upper Burma and on Special Defences is practically certain of early reduction; but although it is possible that Famine charges and Exchange may add to our expenditure as much as we are in other directions relieved of, we have adopted a high standard in measuring our financial obligations, and can point with some confidence to the recuperative power shewn by our revenues, and to the fact that their natural increase, much more than any special measures of taxation, has hitherto enabled us to meet the ever-growing burdens which recent years have forced upon us.

Section V.—Provincial Finance.

125. It may be convenient in this place to enter upon a short review of the state of Provincial Finances. The new contracts with the Provincial Governments have now been in operation for one year, and the state of their Accounts and Estimates, after the close of the first year's transactions, shews very fairly how the new contracts may be expected to operate during their five years' currency. It will be borne in mind that the operation of the Provincial Contracts upon the general account is this; their Revenue and Expenditure is brought to account in the same way as general Revenue and Expenditure; but the amount by which their expenditure in any year falls short of their revenue is at once charged off the general revenue account as if it had been spent, and remains at their credit for expenditure in a subsequent year.

REVIEW BY PROVINCES.

126. *Central Provinces*.—(Disposable Revenue, about Rx. 700,000.) The Chief Commissioner will have, on March 31st, an excess of Revenue of about Rx. 180,200 to his credit, his fixed minimum being Rx. 80,000. The scale of expenditure appears to be within the means of the current Revenue, and the Chief Commissioner is proposing to expend a considerable portion of his accumulated balances upon Public Works. As a present excess in this class of expenditure can be discontinued as soon as necessary, the position of Central Provinces finance may be described as safe, but requiring careful management.

127. *Burma*.—(Disposable Revenue, from Rx. 1,250,000 to Rx. 1,300,000.) The minimum balance in this province is Rx. 60,000, so that a considerable part of the existing balance (Rx. 116,400 upon March 31st, 1888) may be described as available for expenditure. The Police expenditure is a heavy weight upon Provincial finances. A considerable improvement in Railway receipts has added to the balance at credit during 1887-88; but in the estimates of 1888-89 the increase of Police and other charges absorbs this improvement of Revenue. The balance at credit is meantime maintained, and the position is therefore a safe one.

128. *Assam*.—(Disposable Revenue, about Rx. 490,000.) With an economical measure of Public Works expenditure the Chief Commissioner's means are sufficient for the demands upon him.

129. *Bengal*.—(Disposable Revenue, about Rx. 4,800,000.) The contract made last year imposed upon the Government of Bengal the necessity of very careful management, if not of positive economies. The Budget estimates for 1887-88 not only opened with a balance below the prescribed minimum (Rx. 200,000), but proposed still further to trench upon it. Careful finance and prosperous revenues have largely restored its position. The revenue under Stamps (of

which three-quarters goes to the Provincial share) continues to show considerable elasticity, and Excise has also so greatly improved that the Provincial Government, on its one-quarter share, has gained an advantage of nearly Rx. 24,000. Bengal Railways have, during 1887-88, contributed an unexpectedly large revenue.

The result of these improvements, and of enforced economies on the expenditure side, is that the financial position of Bengal is, for the time, completely re-established, and it enters upon the year 1888-89 with a balance of Rx. 150,000 to the good, in excess of the minimum it is obliged to keep in hand. According to the Budget Estimates for 1888-89 this balance will be reduced, during the year, by grants made to Local Funds in aid of Local Expenditure.

130. *North-Western Provinces*.—(Disposable Revenue, about Rx. 3,200,000.) The year 1886-87, the last of the old contract, was a very prosperous year for the North-Western Provinces account, and they found their account close with a balance of Rx. 433,800, while they had estimated for Rx. 296,400 only. The account is at present, and has for two or three years been, seriously affected by a failure of Irrigation Revenue, caused by the break-down of the Nadrai Aqueduct. The loss due to this cause is partly made up for by a special temporary grant from Imperial Revenues, but even including this special grant, the revenue received by the Provincial account has been, in 1887-88, about Rx. 35,000 worse than anticipated. On the other hand, there has been a fair improvement under the Principal Revenue heads; though not enough to make up for the loss under Irrigation.

The North-Western Provinces Government has, in 1887-88, spent a part of its excess balances in Railway construction and in increasing the grants to Local Funds, a kind of expenditure which, within certain limits, can be reduced when necessary. It proposes to continue the same policy in 1888-89; and for that year its estimates are safe. But after 1888-89 its present scale of expenditure is dependent upon its receiving improvements in its revenue. If its Irrigation Revenue is restored within a year or two, it will be in easy circumstances; but apart from this consideration, it is, on its present scale of expenditure, making full use of its assigned revenues.

131. *Punjab*.—(Disposable Revenue, Rx. 1,580,000.) The account at present shews only a small scale of improvement of Revenue, and the Revenue is only enough to meet the expenditure. There is at present a small excess in the balance, which is Rx. 70,000 in excess of the fixed minimum, and this for the present affords a small margin on which to work. As Land Revenue Settlement is going on actively in the province, and as the Punjab gets 40 per cent. of any increase of Land Revenue, it is not unlikely that it may find, in increases of Land Revenue, a means of more easily meeting the demands for expenditure that are made upon it.

132. *Madras*.—(Disposable Revenue, Rx. 2,700,000.) The contract with the Government of Madras was based upon a moderate estimate of Land Revenue, as the Land Revenue of that province is much more liable to be affected by vicissitude of seasons than that of any other part of India. The season 1887-88 has been and promises to be favourable, and Madras has secured under this head a considerable advance of Revenue. Stamps and Excise Revenue have also advanced, and under these three heads and Assessed Taxes (which appear to have been estimated too moderately) the Provincial Revenues of Madras have been, in 1887-88, about Rx. 109,000 in excess of the estimate at which they were assigned. But part of this improvement may, as just stated, disappear in a bad season, by short collections of Land Revenue.

The very favourable year 1886-87, combined with economical management of its finances, left Madras with the very high balance of Rx. 433,700 with which to commence the new quinquennial period. It has taken advantage of

this high balance to seek a long postponed reform, in the reorganization of its Subordinate Revenue Service, which will involve an annual expenditure of Rx. 50,000 ; but will ultimately, it is not unlikely, result in an improvement of Revenue.

Only a moderate extension of expenditure having been incurred in 1887-88, the year will finish with a balance of about Rx. 58,500 in excess of the amount in hand in the beginning of the year ; but as in 1888-89 the Madras Government will have to meet the expenditure upon improved establishments already mentioned, and proposes also to enhance its grants for Public Works and for Irrigation, the balance is estimated to be somewhat reduced by the year's operations. It will still, however, stand at the very high figure of Rx. 455,300 (the minimum being Rx. 200,000), and this margin affords ample security both for continuing the higher scale of expenditure now entered upon, and against the chances of a bad Land Revenue year.

133. *Bombay*.—(Disposable Revenue, Rx. 2,900,000.*) The contract made with Bombay in 1882 was a very favourable one, and became still more favourable through the large increases of revenue which accrued in that wealthy Presidency. The result was that, notwithstanding considerable increases of expenditure under Education and other heads, the account of the Provincial Government closed at the end of 1886-87 with the very high balance of Rx. 548,900. This high balance the Government of Bombay are utilizing for Public Works Expenditure, and having, during the two years 1887-88 and 1888-89, increased by Rx. 128,000 and Rx. 145,000 respectively the rate of expenditure (Rx. 293,000) which was fixed, after the Finance Committee's investigations, as the necessary minimum, they will, it is estimated, reduce the balance, by the end of 1888-89, to Rx. 318,200, still considerably in excess of the fixed minimum of Rx. 200,000.

Apart from the high balance which is thus being disposed of, the Revenues have also considerably increased. Land Revenue steadily advances, Stamps and Excise show considerable increase, and Assessed Taxes have also produced a higher income than anticipated. The Revenue Account of the Provincial Government stands, on the whole, at nearly Rx. 80,000 higher than it did a year ago. Part of this improvement in its resources the Provincial Government has assigned for increases in its expenditure, but the financial position is, on the whole, extremely flourishing.

134. There is therefore none of the Provincial Governments which has not revenue enough for its present scale of expenditure, or rather, which has incurred any permanent obligations as to expenditure, which are beyond the scale of its revenue. Moreover, all the principal ones have balances which they are seeking the means of profitably expending. Their position is in curious contrast with that of the Imperial Government. But though the Imperial Government may for the time envy the Provincial Governments in their possession of assured revenues and high balances, it should be borne in mind that these ample revenues have been created by the provincial system, and would not have existed but for the assignment to the Provincial Governments of their share in the improvement of them.

Section VI.—Capital Expenditure of Government.

135. It will be appropriate in this place to give some account of the Capital Expenditure on construction of Railways and Irrigation Works, which, in the Statements of expenditure, are shown "under the line," that is, as carried on out of funds supplied by borrowing.

* The adjustment of alienated Land Revenue being omitted from both sides.

The Budget and Revised Estimates for 1887-88 compare as follows :—

	1887-88.		1888-89.
	Budget.	Revised.	Budget.
	Rx.	Rx.	Rx.
<i>State Railways—</i>			
India	2,435,900	2,145,600	2,062,800
England	1,355,000	1,140,000	973,000
Exchange	503,300	478,800	408,700
<i>Irrigation—</i>			
India	700,000	592,900	600,000
England . . . . .	...	7,000	...
Exchange . . . . .	...	2,900	...
TOTAL	4,994,200	4,367,200	4,044,500
Deduct refund by the Bengal-Nagpore Company . . . . .	...	1,390,400	...
NET	4,994,200	2,976,800	4,044,500

From these figures it will be seen that the programme of expenditure laid down for 1887-88 has been fairly adhered to, though the large refund from the Bengal-Nagpore Company, on their taking over the Nagpore-Chhattisgarh Line, alters largely the total appearing under the head of Capital Outlay.

136. The following are the main items included in the Railway figures :—

RAILWAYS.	Revised Estimate, 1887-88. Rx.	Budget Estimate, 1888-89. Rx.
<i>Open Lines—</i>		
Rajputana-Malwa	170,900	—11,000
Eastern Bengal	243,500	22,300
North-Western	780,500	111,000
Cuddapah-Nellore	85,679	7,700
<i>Lines under Construction—</i>		
Toung-hoo-Mandalay	1,053,800	738,200
Assam-Bihar	229,750	308,000
Bellary-Kistna	405,000	25,000
Bezavada-Hyderabad Frontier	115,400	52,000
Sind-Pishin	201,050	301,560
Chaman Extension	138,800	536,600
Bolan (High Level line)	194,730	64,500
Frontier Reserve Stores	42,652	—12,400
Chenab Bridge	10,600	181,000
Sind-Sagar (Western Section)	237,050	250,500
Sutlej Bridge	77,170	20,000
Sealkote-Jummoo . . . . .	...	32,500
Metre gauge, Rolling-Stock, Plant, and Permanent-way material to be taken over by Government from the Bengal-Nagpur Railway, on completion of conversion to standard gauge.	...	200,000

Rajputana-Malwa.—There has been a large accumulation of stores during 1887-88, chiefly of coal and other supplies from England, which will, it is expected, be utilised during 1888-89. The greater portion of the charge to Capital in 1887-88 is due to this cause. The balance of the expenditure was chiefly incurred on land and additional Rolling-Stock found necessary.

Eastern Bengal.—The bulk of the expenditure during 1887-88 has been incurred in providing additional Rolling-Stock and Steamers, which the increasing traffic has rendered necessary, in completing the Kidderpore dock line, doubling the Chitpore line, re-modelling the Chitpore yard, and constructing the Chitpore over-bridge, all required for working the growing traffic. In 1888-89, the proposed expenditure is chiefly to provide additional waterway to make the line safe against floods and some additional stock. Additions to workshops and offices are also contemplated.

North-Western.—The expenditure during 1887-88 is chiefly on additional stock for the North-Western system and improving the gradients on the Punjab Northern Section. The estimate also includes the cost of a large quantity of permanent way material for renewals received from England too late in the year to be laid before the 31st March. This material will be issued to Revenue in 1888-89, and the credit has been provided for in the Budget Estimate. The expenditure proposed for 1888-89 is chiefly on the improvement of gradients on the Punjab Northern Section, the Sukkur Bridge, and on additional sidings, crossing stations, and watering arrangements to bring the line up to the standard required to meet the traffic that will pass over this line in the event of military operations beyond the frontier.

Cuddapah-Nellore.—The funds allotted are required to complete the works on this line.

Toung-hoo-Mandalay and Assam-Bihar.—The funds allotted will practically complete these lines by the close of 1888-89.

Bellary-Kistna.—This line has been transferred to the Southern Mahratta Railway Company as from 1st January 1888. Under the terms of the transfer the State has to bear all expenditure incurred up to the 31st December 1887, and all liabilities outstanding on that date. Provision has been made accordingly in the estimates.

Bezwada-Hyderabad Frontier.—The funds allotted will complete this line.

Sind-Pishin.—The grants provide for the completion, by the close of 1888-89, of all works now considered necessary.

Chaman Extension.—Provision has been made for this work being vigorously pushed on during 1888-89. The bulk of the expenditure in 1888-89 will be incurred on the tunnel.

Bolan (High Level line).—Funds have been allotted to admit of the completion, during the coming year, of the section at present sanctioned.

Frontier Reserve Stores.—The estimates provide for the supply and collection of the material which Government has decided to retain as a reserve. The credit in 1888-89 is due to the issue of stores to the Chaman Extension.

Chenab Bridge at Ramawalla.—Only preliminary operations have been carried out during 1887-88, but the Budget of 1888-89 provides for work being vigorously pushed on.

Sind-Sagar (Western Section).—The grants will practically complete this line. The expenditure proposed for 1888-89 is chiefly in equipping the line with Rolling-Stock.

Sutlej Bridge (Ferozepore).—The grants provide for the completion of the Bridge. Some further expenditure on training works may hereafter be found necessary.

Sealkote-Jummoo.—The grant for 1888-89 provides for the completion of the section of this line which lies in British territory. That within Jummoo territory will be constructed, at the same time, by the Durbar.

Bengal-Nagpore.—Under the terms of the contract with the Bengal-Nagpore Railway Company, the State is bound to take over, from the Company, the metre gauge stock, plant, and materials of the Nagpore-Raj Nandgaon Section (formerly known as the Nagpore-Chattisgarh State Railway) on the completion of the conversion of that section from metre to broad gauge. The value of the material is estimated at Rx. 200,000. This material will be utilized or disposed of hereafter as opportunity offers.

137. Among the Irrigation grants, the only large works are the Nadrai Aqueduct upon the Lower Ganges Canal (see paragraph 105), which, it is hoped to complete by October 1889, the completion of the Orissa Canals, and of the Kistna Delta System, and the Periar Project in Madras. This last is a project for conveying eastward, into the Madura District, a stream which at present flows westward, and it includes a tunnel through the hills which at present form the watershed. The remaining works are mostly developments of existing irrigation systems.

Section VII.—Ways and Means—Home Treasury.

138. The Secretary of State's estimates of the transactions at the Home Treasury for 1887-88 were as follows :—

	Budget.	Revised.
	£	£
NET RECEIPTS.		
Council Bills	16,250,000	15,250,000
Receipts from Railway Companies for Capital Expenditure	3,772,800	7,166,700 (a)
Deposits and Advances	5,900	— 900
Add Opening Balance	2,077,100	3,280,800
TOTAL	22,105,800	25,696,600
NET OUTGOINGS.		
Excess of Expenditure over Revenue	14,632,100	15,216,200
Capital Expenditure of Government in England	1,421,300	1,147,000
Issues to Railway Companies for expenditure	2,755,800	2,718,600
On account of Remittances from India	1,125,300	1,000,500
Add Closing Balance	2,171,300	5,614,300
TOTAL	22,105,800	25,696,600

AIDED RAILWAY COMPANIES.

139. The Secretary of State's operations are at present greatly influenced by the transactions arising in connection with the Railway Companies. During the year 1887-88, it will be seen that the receipts of capital subscribed by them were greatly in excess of the original estimates. This was mainly under the following heads :—

	Original Estimate.	Revised Estimate.
Indian Midland	105,000	1,093,500
Southern Mahratta	300,000	1,133,250
Bengal-Nagpore	1,000,000	2,338,400
Bengal Central . . . . .	...	250,000
	1,405,000	4,815,150
EXCESS		3,410,150

(a) £2,000,000 of the amount shewn in the Budget Estimate was received between the settlement of those Estimates and March 31st 1887 and therefore came into the accounts of 1886-87. The amount, however, is included here for purposes of comparison as if it had come in after March 31st, the opening balance being altered correspondingly.

These great differences partly arose out of new arrangements entered into after the Budget Estimates were compiled; and partly from the fact that the Companies arrange their raising of Capital more with reference to the state of the Money Market than with reference to their immediate prospects of expenditure.

The present condition of the operations of these Companies is as follows:—

140. The *Indian Midland Company* had paid up £2,896,500, and spent Rx. 2,270,000 by the end of 1886-87; an operation which, at the Contract rate of Exchange, leaves them with a balance to credit of Rx. 1,350,000. The funds which the Company estimate they will require for their expenditure are as follows:—

	In England. £	In India. Rx.
1887-88	898,400	1,393,700
1888-89	635,000	1,500,000

and as they estimate to raise a little over £1,000,000 in each year, they will considerably overspend their Capital.

141. A great part of the extra Capital of the *Southern Mahratta Railway* has been raised in connection with the recent transfer to them of the Bellary-Kistna Railway. They do not pay up any of the Capital already spent by Government, but they undertake to complete the line, and they have raised the Capital necessary to do so.

Their estimates of expenditure, including the Mysore Railway, are—

	In England. £	In India. Rx.
1887-88	203,200	790,000
1888-89	241,000	958,800

and they propose to raise £500,000 in 1888-89.

142. The *Bengal-Nagpur Railway Company* was formed towards the end of 1886-87, the initial Capital being £3,000,000. Of this amount they paid to Government about Rx. 1,390,000 for the existing Chhattisgarh State line and work done on the extension of it, and they have been actively spending money on construction during the last half of 1887-88. They will have paid up about £4,000,000 of Capital by the end of 1887-88, and of this Rx. 2,800,000 will have been spent, including the above Rx. 1,390,000.

Their estimates of expenditure are—

	England. £	India. Rx.
1887-88	593,000	1,965,500
1888-89	871,000	1,500,000

These will only a little more than exhaust the Capital at their credit on 31st March 1888. They propose, however, to raise a further amount of capital of about £1,032,700.

143. The Secretary of State, having to make payments of over £1,500,000 during the first week of April, requires to finish the financial year with a Cash Balance of at least £2,000,000. This, it will be seen, was the result aimed at in the Budget Estimates, but the receipts of Railway Capital altogether altered the position in this respect, and the Secretary of State, notwithstanding the reduction from £16,250,000 to £15,250,000 of his demands in the shape of Council Bills will end the year with a Cash Balance of about £3,500,000 in excess of the required amount. This excess, which is ordinarily lent at interest in the London Market, represents funds which will be drawn upon in 1888-89 by the Railway Companies in England and in India for their Capital outlay.

COUNCIL BILLS.

144. The following is the Secretary of State's Budget Estimate of Ways and Means for 1888-89, made up in the same form as above, the transactions

being, as before, necessarily governed by the estimates of receipts and payments on account of the Railway Companies :—

NET RECEIPTS.		£
Council Bills	.	14,000,000
Receipts from Railway Companies for Capital Expenditure	.	2,653,800
Deposits and Advances	.	4,500
Add Opening Balance	.	5,614,300
TOTAL		22,272,600

NET OUTGOINGS.		
Excess of Expenditure over Revenue	.	15,028,700
Capital Expenditure of Government in England	.	973,000
Issues to Railway Companies for Expenditure	.	2,901,300
On account of Remittances from India	.	1,091,200
Add Closing Balance	.	2,278,400
TOTAL		22,272,600

145. It will be observed that the Secretary of State proposes to draw £14,000,000 of Council Bills during the year, and does not propose to raise any new funds by sterling loans. It will be fully understood that in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and he remains absolutely at liberty to raise money either by bills or by loans, from time to time, as he deems expedient.

There will be two operations on the money market, namely, the settlement of the remainder of the 4 per cent. sterling stock (about five millions), and the purchase of the Oudh and Rohilkhand Railway under the terms of its contract (an operation of over ten millions), but these transactions do not enter the above account.

Section VIII.—Ways and Means—India, 1887-88.

146. The following figures compare the Budget Estimate of Ways and Means of 1887-88 with the Revised Estimates :—

	Budget.	Revised.
NET RECEIPTS.		
1. Excess of Revenue in India over the Expenditure charged against it	Rx. 20,083,600	Rx. 18,590,300
2. Public Loan	2,000,000	1,934,000
3. Loan from the Gwalior State	3,500,000	3,500,000
4. Increase of Unfunded Debt—mostly Savings Bank Deposits	713,100	922,100
5. <i>For Remittance to Secretary of State</i>	1,032,000	982,300
Add Opening Balance	13,016,600	13,195,800
	<u>40,345,300</u>	<u>39,124,500</u>
NET OUTGOINGS.		
6. Expenditure charged to Provincial Balances	759,600	27,700
7. Capital Expenditure of Government in India	3,519,600	1,348,100
8. Loans to Municipalities, &c. (chiefly the Calcutta and Bombay Dock Loans)	677,200	422,500
9. Other Items (a)	325,400	344,700
10. <i>Issues on Capital Account to Railway Companies, against receipts in England</i>	1,673,200	3,165,000
11. Council Bills. <i>Sterling Account</i>	16,250,000	14,691,100
12. Do. <i>Exchange</i>	6,035,600	6,137,100
Add Closing Balance	11,104,700	13,733,100
	<u>40,345,300</u>	<u>39,124,500</u>

The transactions recorded in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others are purely Indian transactions.

(a) The explanation of this is omitted, as it would be of a highly technical character. It arises to a very large extent out of the exchange entries that are necessary in charging off exchange upon the English expenditure and in connection with Railway Companies and other Remittance accounts.

147. The first entry shews the result of the falling off in Opium and Railway Revenue, and of the excess of Military expenditure in Burma, and the transfer to expenditure of the Special Defences charges, which, in the Budget, were taken under Head 7. The remaining accounts on the Receipt side shew little variation from estimate.

148. On the outgoing side, the main departures from estimate are explained by the alterations which have been explained in dealing with Railway Companies' transactions. The figures may be explained thus—

	Capital Expenditure.	Railway Companies.	Council Bills.
Budget Estimate	3,519,600	1,673,200	16,250,000
Transfer of Special Defence Works to Revenue Account	—383,700	...	...
Bengal-Nagpur Company's Purchase of existing Railway	—1,390,400	+ 1,390,400	...
Bengal-Nagpur Company's further transactions . . . . .	...	+ 575,100	...
Reduction of Drawings by one million . . . . .	...	...	—1,000,000
Further reduction of demand by cessation of Telegraphic Drawings, about . . . . .	...	...	—550,000
Result	1,745,500	3,638,700	14,700,000
Compare actual outturn of Revised Estimates	1,348,100	3,165,000	14,691,100

149. The loans were, as usual, estimated to be sufficient to carry us over the low period of Balances—November and December—with a Cash Balance of about Rx. 8,000,000. The Secretary of State's drawings, during the first four months of the year, were very considerable, £6,090,729—Rx. 8,649,500 having been allotted during that time, and Rx. 7,820,300 having been paid in India. The rate of both allotments and payments fell off during the next four months, the total, up to the end of November, being Rx. 13,432,300 allotted, and Rx. 12,277,800 paid in India. The payments thus fell short of the drawings by Rx. 1,154,500, a circumstance due for the most part to the fact that the proportion of Telegraphic Drawings greatly fell off.

We were meantime receiving the proceeds of the two Loans indicated as Nos. 2 and 3 in the above statement of account, the receipts being in the first case completed in September, and in the second, in the beginning of November.

The Balances therefore were unusually easy, and never fell below Rx. 10,000,000.

RUPEE LOAN OF 1887-88.

150. The public Loan of 200 lakhs was issued upon July 5th, and tenders were received upon August 2nd. The total amount tendered was Rx. 4,538,580, of which the following were accepted :—

	Rx.
At minimum accepted rate of R97-4 (52 per cent.)	235,800
Above said rate	1,764,200
	<u>2,000,000</u>

The actual receipts being Rx. 1,948,511, or an average rate of R97-6-10 per R100.

GWALIOR LOAN.

151. Of the Gwalior Loan the terms were arranged with the Council of Regency as follows :—

- (1) The amount received, which was mostly in Gwalior and Chandori Rupees, to be credited at their bullion equivalent—R1 for every

165 grains pure silver—without deduction of seignorage or melting charges.

- (2) The amount to bear interest at 4 per cent. per annum, payable half-yearly.
- (3) The loan to be repaid in annual instalments of 12 lakhs each, commencing when the present Maharaja is invested with full powers of administration.

A small portion of the loan was received in Government rupees at the Agra Treasury, but the rest was brought down to the Calcutta Mint in four successive remittances. So uniform did the Mint find the standard of the coinage to be, that it was found possible so to alligate the numbers of Gwalior Rupees (which are above British Indian standard) and of Chandori Rupees (which are below it), that silver of rupee standard was produced with a single melting; and after the whole operation was over, the amount received in remittance was found to fall short of the bullion required for the standard outturn in Government Rupees by Rs. 5,967 only.

The settlement of the interest account up to date was made on February 1st, 1888, by a payment to the Council of Regency of about Rx. 75,000, and Rx. 70,000 (seven lakhs) will be paid every 1st February and 1st August hereafter.

152. It seems desirable to take this opportunity of explaining how this loan affects the finances of the Gwalior State. The revenue of that State has for a long time largely exceeded the expenditure, and in fact it is this excess which is represented in the silver which the late Maharaja Sindia left hoarded in his palaces. The present Council of Regency have entered upon an enlightened policy of administration, which will involve considerable additions to the expenditure of the State; but their reforms would certainly border upon recklessness if there were any chance of their immediately not only absorbing the whole of the present surplus of Revenue, but also trenching upon the accumulations of the past. In investing these accumulations in a loan to the Government of India, the Council of Regency, therefore, have not given up, out of their possession, a single rupee which there was any chance of their being able to devote to the benefit of the Gwalior State itself. The interests of expenditure being already amply secured by the existing surplus of Revenue, the Council had before them the choice between leaving the hoards lying absolutely unproductive in the palaces or fort of Gwalior, and lending them, so as to produce a still further surplus of Revenue, of several lakhs a year. There can be no doubt which of these two courses will add most to the wealth and prosperity of the State, and to the means at the disposal of the Maharaja's Government. The conditions which the Council have made for the repayment of the amount, ensure the return of the money to the Treasury of the State long before there can be any claim upon it on account of local needs; and meantime the local revenues will have received a handsome addition from the interest arising out of the investment.

INDIAN SAVINGS BANKS.

153. Our borrowing transactions at present obtain no inconsiderable supplement from the operations of the Savings Banks and allied institutions.

The Indian Savings Banks date from 1833, when they were opened in the Presidency towns of Calcutta, Madras, and Bombay. The Madras and Bombay Banks gradually extended their operations into the interior of their respective Presidencies through the agency of the various Government treasuries. The Calcutta Bank did not achieve similar results, and accordingly in 1870 arrangements were made for establishing District Savings Banks at the District Treasuries in the Bengal Presidency and in Burma and Berar. A further development of

the system occurred in 1882, when Post Office Savings Banks were introduced. These have rapidly advanced in public estimation and have now superseded the older institutions, so far as the District Treasuries are concerned. There now exist, therefore, outside the three Presidency towns only the Postal Banks. In 1886 these began to receive and repay deposits at rural Post Offices, thereby carrying encouragements to thrift into tracts of country where these had never been known before.

While the wants of the general public were being provided for in this way, the Government opened in 1859 Military Banks for its European non-commissioned officers and soldiers, and in 1879 Provident Institutions for the employés of State Railways. In 1884 the Civil Engineers' Provident Fund was commenced, and it has since been opened to officers of the Telegraph Department.

The following figures shew the progress of these Banks since the mutiny of 1857:

YEARS.	Total Deposits.	Total Withdrawals.	Total Balances.
	Rx.	Rx.	Rx.
1857-58	228,400	159,700	389,800
1860-61	327,600	311,900	623,700
1865-66	380,400	362,700	633,800
1870-71	674,100	605,100	1,150,000
1875-76	737,500	653,400	1,895,500
1880-81	2,044,800	1,114,000	3,213,700
1885-86	3,772,200	3,378,100	5,081,200
1886-87	5,330,700	4,616,400	5,795,500
1887-88 Revised Estimate	4,440,400	3,570,800	6,665,100
1888-89 Budget Estimate	4,949,300	4,162,900	7,451,500

To the figures thus estimated, we have to add the probable transactions of the Uncovenanted Service Funds and a few smaller amounts, and these give us the net receipts shewn under "Unfunded Debt" in our statements.

CALCUTTA AND BOMBAY DOCKS.

154. The eighth item in the above list of transactions refers to the arrangement under which the Government are finding funds for the Kidderpore Dock works at Calcutta, and the extension of Docks at Bombay. The former of these projects was estimated to cost, when complete, Rx. 2,750,000, and the latter, Rx. 940,000; but the Port Trustees not being able to obtain money in the Indian money market on sufficiently favourable terms, an arrangement was made whereby the Government raises the money for them and advances it on condition of receiving the same rate of interest which it has to pay (a little over four per cent.), and of having an additional one per cent. put aside as a sinking fund in repayment.

The advances made by Government to the Port Trustees of Calcutta and of Bombay, on account of their Dock-works, have been as follows:—

Advances.	Calcutta. Rx.	Bombay. Rx.
Till end of 1886-87	560,500	511,800
In 1887-88 (a)	300,000	300,000
TOTAL	860,500	811,800

In 1888-89 the Trustees will, it is estimated, require funds as follows:—

	Calcutta. Rx.	Bombay. Rx.
1888-89	449,000	75,000

(a) Partly estimate.

Section IX.—Ways and Means—India, 1888-89.

155. It remains to estimate for the Ways and Means of 1888-89. We have already dealt with the separate items which enter into this estimate,—the excess of revenue over expenditure in India, the provision required for capital expenditure, of Government, of Railway Companies, and of the Port Trusts of Calcutta and Bombay, the demands of the Secretary of State on account of Council drawings.

NECESSARY CASH BALANCES.

156. It is necessary to explain in a few words the principle which regulates our calculation of Ways and Means in India. Our receipts of Revenue, and some of our other transactions, are very unevenly distributed through the year. The four months, January to April, embrace a very heavy revenue period, during which, notwithstanding heavy payments of Council Bills, our Cash Balances continually increase; and during May and June the revenue is still good enough to maintain the high figure. But during the next five months, and especially August, September, and October, the Revenue receipts fall far short of the demands on the treasuries, and the balances run down quickly, even when we are receiving the proceeds of a loan. December is the month during which the balances are ordinarily at their lowest point.

Now, many years of experiment have shown us that the amount below which we may not suffer our balances to fall is 800 lakhs (Rx. 8,000,000). Our daily transactions average about 50 lakhs (Rx. 500,000) of receipts and the same amount of outgoings, and we have to provide for them at somewhat over 200 treasuries, and about four times that number of sub-treasuries. There is no system of Treasury Bills as in England, and little borrowable capital, to carry us over a temporary deficit—we have to keep our own money ready to meet the demands upon us.

Our Ways and Means Estimates are therefore so regulated that we may be sure of having, in the months of November and December, the necessary minimum of 800 lakhs. A slackness of Council-bill drawings, or other causes, may result in our riding over the low period with ease, and with a margin over the fixed minimum; but we cannot afford in any case to go below it.

PROPOSED RUPEE LOAN.

157. We estimate that we will require a loan of Rx. 3,000,000 to carry us over the year, but, as in the case of the English Account, no pledge can be given either as to the amount of the loan, or the time when it will be issued, or the conditions which will attach to it.

158. The estimate accordingly, made up in the same form as in paragraph 146, stands as follows:—

NET RECEIPTS.	
Excess of Revenue in India over the Expenditure charged against it	20,642,800
Public Loan	3,000,000
Increase of Unfunded Debt—mostly Savings Bank Deposits	845,300
For Remittance to Secretary of State	1,020,700
Add Opening Balance	13,733,100
	<hr/>
	39,241,900
NET OUTGOINGS.	
Expenditure charged to Provincial Balances	483,600
Capital Expenditure of Government in India	2,662,800
Loans to Municipalities, &c. (chiefly the Calcutta and Bombay Dock Loans)	486,800
Other items	472,500
Issues on Capital Account to Railway Companies, against receipts in England	2,895,900
Council Bills—Sterling Account	14,548,500(a)
„ Exchange (at Rx. 42 per £100)	6,110,400
Add Closing Balance	11,581,400
	<hr/>
	39,241,900

(a) Allowing for an excess of payments against the deficiency in 1887-88.

It will be seen that, in addition to the ordinary capital expenditure of the Government of India we have unusually heavy payments for loan works and to Railway Companies. We begin the year with a strong balance, and estimate to finish it with a sufficient one.

Section X.—Summary.

159. I summarise the various points in this Financial Statement as follows :—

- (a) The accounts of 1886-87 close with a surplus of Rx. 178,427, even after charging off the Special Defence Works. The Revenue was much better than the Revised Estimates, and the excess amply covered an excess of Army expenditure, besides meeting the charges for Special Defence Works.
- (b) The Revised Estimates of 1887-88 shew a deficit of Rx. 2,447,800, to which must be added the charges of Rx. 568,900 for Special Defence Works. This depreciation is mainly due to an exceptional charge of Rx. 1,059,000 arising in connexion with the conversion of the 4 per cent. Sterling Loan into $3\frac{1}{2}$ per cent.; to further fall of silver and consequent increase of exchange charges by about Rx. 710,000; and to heavy Military expenditure, Rx. 830,000, in excess of Budget Estimate, in Upper Burma. The losses of Opium and of Railway Revenue have been made up for by improving revenue under other heads, and saving in expenditure.
- (c) The Budget Estimates for 1888-89 shew a financial position closely approximating to that explained on 27th January. The surplus in the Estimates, apart from the Special Defence expenditure, is Rx. 423,000. As compared with the Statement of January 27th, there is considerable increase in the expenditure on the Army, but the improvements in revenue are sufficient to make up for it. Upper Burma continues to require high expenditure, both under Police and under Army.

The Special Defences expenditure, however, is to be vigorously pushed on, and anticipated charges of Rx. 1,121,000 under this head (about Rx. 370,000 more than was put down on January 27th as the annual demand) convert the surplus of Rx. 423,000 into a deficit of Rx. 698,000.

- (d) For Capital Expenditure on Railways and Irrigation, Rx. 4,367,200 will be spent in 1887-88, and Rx. 4,044,500 is provided for 1888-89. The largest items are the Mandalay Railway and the Railways on the North-Western Frontier.

The Bengal-Nagpur, the Indian Midland, and the Southern Mahratta Railway Companies have, during 1887-88, extended their arrangements with the Secretary of State, and are all engaged in active Railway construction.

- (e) The Secretary of State proposes to draw, during 1888-89, for £14,000,000 of Council Bills. He does not propose to raise any sterling loan.
- (f) The Government of India propose to raise a Rupee Loan of Rx. 3,000,000, of which Rx. 524,000 is required for the Dock Works at Calcutta and Bombay.

J. WESTLAND.

March 26, 1888.

APPENDIX.

ACCOUNTS AND ESTIMATES.

Accounts	1886-87.
Revised Estimates	1887-88.
Budget Estimates	1888-89.

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General Statement of the Accounts and Estimates of the Revenue of India, in India

	For detail vide Statement.	RECEIPTS.			
		ACCOUNTS, 1886-87.	BUDGET ESTIMATE, 1887-88.	REVISED ESTIMATE, 1887-88.	BUDGET ESTIMATE, 1888-89.
Revenue—		<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Principal Heads of Revenue—					
Land Revenue . . . . .	...	23,055,724	22,937,600	22,982,900	23,090,50
Opium . . . . .	...	8,942,976	8,893,300	8,544,200	8,453,90
Salt . . . . .	...	6,657,644	6,604,600	6,723,100	8,122,50
Stamps . . . . .	...	3,751,280	3,716,200	3,848,100	3,854,40
Excise . . . . .	...	4,375,174	4,225,400	4,503,100	4,609,50
Other Heads	A	7,699,333	7,751,600	7,954,300	8,081,60
TOTAL, PRINCIPAL HEADS	A	54,482,131	54,128,700	54,555,700	56,212,40
Interest	"	670,548	686,500	749,200	656,300
Post Office, Telegraph, and Mint	"	2,027,482	2,025,300	2,186,600	2,131,300
Receipts by Civil Departments	"	1,461,658	1,425,300	1,419,500	1,424,000
Miscellaneous	"	848,274	1,177,000	1,319,900	1,166,200
Railways	"	14,477,759	14,892,500	14,412,800	15,184,700
Irrigation	"	1,656,705	1,688,000	1,706,800	1,758,700
Buildings and Roads	"	727,574	539,500	566,200	555,100
Receipts by Military Departments	"	985,003	897,400	979,900	921,800
TOTAL REVENUE . . . . .	...	77,337,134	77,460,200	77,926,600	80,010,500
Extraordinary Receipts . . . . .	...	...	...	63,700	...
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)		9,727,538	2,000,500	5,434,000	2,998,500
Unfunded Debt (net Incurred)	C	775,845	4,213,100	922,100	845,300
Deposits and Advances (net)	"	1,305,177	...	76,400	...
Loans to Municipalities, Native States, &c. (net Recoveries)	"	82,826	...	...	...
Remittances (net)	"	236,551	...	948,600	...
Secretary of State's Bills drawn	"	12,136,279	16,250,000	15,250,000	14,000,000
TOTAL RECEIPTS . . . . .	...	101,601,350	99,923,800	100,621,400	97,854,300
Balance on 1st April—India . . . . .	...	12,754,478	13,016,578	13,195,785	13,733,085
England . . . . .	...	4,726,585	2,077,085	5,280,829	5,614,329
GRAND TOTAL . . . . .	...	119,082,413	115,017,463	119,098,014	117,201,714

and Expenditure and Receipts and Disbursements of the Government of India in England.

Figures nearest to 100 in columns for Estimates.

	For detail vide Statement.	DISBURSEMENTS.			
		ACCOUNTS, 1886-87.	BUDGET ESTIMATE, 1887-88.	REVISED ESTIMATE, 1887-88.	BUDGET ESTIMATE, 1888-89.
		Rs.	Rs.	Rs.	Rs.
Expenditure—					
Direct Demands on the Revenues	B	9,746,191	9,650,600	9,611,500	9,863,000
Interest	"	4,310,403	4,412,200	5,518,700	4,508,400
Post Office, Telegraph, and Mint	"	2,145,262	2,261,500	2,256,200	2,182,200
Salaries and Expenses of Civil Departments	"	12,698,516	13,179,700	12,897,300	13,098,300
Miscellaneous Civil Charges	"	4,701,057	4,856,200	4,777,200	4,857,900
Famine Relief and Insurance	"	309,020	94,500	93,300	73,200
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	183,077	75,000	81,700	43,800
Railway Revenue Account	"	15,666,427	16,481,900	16,567,100	17,299,600
Irrigation	"	2,310,654	2,441,300	2,484,400	2,582,300
Buildings and Roads	"	5,201,767	5,553,200	5,599,600	5,592,900
Army Services	"	19,525,042	19,197,000	20,459,700	19,969,000
Special Defence Works	"	325,626	...	568,900	1,121,500
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	77,123,042	78,203,100	80,915,600	81,192,100
ded—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+316,482	...	+293,700	+9,800
educt—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—280,817	—759,600	—266,000	—493,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...	77,158,707	77,443,500	80,943,300	80,728,500
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	5,670,484	4,994,200	2,976,800	4,044,500
Special Defence Works	"	...	474,600	...	...
Capital charge involved in redemption of liabilities . . . . .	...	4,914,546	...	...	...
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C		1,160,800	...	340,900
Loans to Municipalities, Native States, &c. (net Payments)	"		677,200	422,500	486,800
Capital of Railway Companies (net Payments)	"	684,373	656,200	716,900	3,143,400
Remittances (net)	"	...	85,000	...	69,300
Secretary of State's Bills paid	"	12,177,689	16,250,000	14,691,100	14,548,500
TOTAL DISBURSEMENTS . . . . .	...	100,605,799	101,741,500	99,750,600	103,341,900
Balance on 31st March—India . . . . .	...	13,195,785	11,104,678	13,733,085	11,581,385
England . . . . .	...	5,280,829	2,171,285	5,614,329	2,278,429
GRAND TOTAL . . . . .	...	119,082,413	115,017,463	119,098,014	117,201,714
Revenue		Rs.	Rs.	Rs.	Rs.
Expenditure chargeable thereon		77,337,134	77,460,200	77,926,600	80,010,500
		77,158,707	77,443,500	80,943,300	81,703,500
Surplus (+) or Deficit (—)		+178,427	+16,700	—3,016,700	—698,000

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

No. A.—STATEMENT of the REVENUE of

HEADS OF REVENUE.	ACCOUNTS, 1886-87.					REVENUE	
	INDIA		England	Exchange *	TOTAL	INDIA.	
	Imperial	Provincial and Local				Imperial.	Provincial and Local.
	Rs.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—							
I —Land Revenue	14,106,066	8,949,658	..	..	23,055,724	14,048,100	8,934,800
II —Opium	8,942,976	..	..	..	8,942,976	8,544,200	..
III —Salt	6,621,128	36,516	..	..	6,657,644	6,696,200	26,900
IV —Stamps	1,895,364	1,852,916	..	..	3,751,280	1,116,500	2,731,600
V.—Excise	2,225,101	2,150,073	..	..	4,375,174	3,302,700	1,200,400
VI —Provincial Rates	1,376	2,998,485	..	..	2,999,861	900	2,997,800
VII —Customs	1,072,817	173,476	..	..	1,246,293	1,331,900	14,700
VIII —Assessed Taxes	1,103,300	251,435	..	..	1,354,735	839,500	577,600
IX —Forest	501,518	602,452	..	..	1,103,970	522,000	619,700
X —Registration	150,555	148,504	..	..	299,059	156,300	153,900
XI.—Tributes from Native States	695,415	..	..	..	695,415	740,000	..
TOTAL	37,318,616	17,103,515			54,482,131	37,298,300	17,257,400
XII.—Interest	578,627	35,018	41,352	15,551	670,548	623,900	31,600
Post Office, Telegraph, and Mint—							
XIII —Post Office	1,149,565	4,742	..	..	1,154,307	1,196,600	4,200
XIV —Telegraph	679,179	416	9,558	3,594	692,747	753,500	500
XV —Mint	180,346	..	60	22	180,428	216,000	..
TOTAL	2,009,090	5,158	9,618	3,616	2,027,482	2,166,100	4,700
Receipts by Civil Departments—							
XVI —Law and Justice { Courts	56,249	530,947	..	..	587,196	19,600	291,200
{ Jails . . . . .	..	..	..	..	..	19,200	215,000
XVII —Police	11,836	304,027	..	..	315,863	16,600	313,900
XVIII —Marine	83,126	116,903	..	..	200,029	73,800	122,700
XIX —Education	1,417	200,978	..	..	208,395	1,300	212,000
XX —Medical	16	61,171	2,489	936	64,611	..	55,900
XXI —Scientific and other Minor Departments	23,797	60,041	600	226	85,564	18,600	54,600
TOTAL	176,441	1,280,967	3,068	1,162	1,461,638	149,100	1,265,900
Miscellaneous—							
XXII —Receipts in aid of Superannuation, &c	223,735	34,509	102,769	38,648	399,661	216,200	35,400
XXIII —Stationery and Printing	49,545	47,271	..	..	96,816	32,300	41,800
XXIV —Exchange . . . . .	..	..	..	..	..	518,900	..
XXV —Miscellaneous	81,291	261,048	6,873	2,585	351,797	90,200	258,900
TOTAL	354,571	342,828	109,642	41,233	848,274	857,600	336,100
Railways—							
XXVI.—State Railways (gross Earnings)	9,720,058	1,108,653	230	86	10,829,027	9,349,000	1,502,200
XXVII —Guaranteed Companies (net Traffic Receipts)	3,647,116	..	..	..	3,647,116	3,534,000	..
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	1,564	32	..	..	1,616	27,300	..
TOTAL	13,368,759	1,108,685	230	86	14,477,759	12,910,300	1,502,200
Irrigation—							
XXIX —Major Works Direct Receipts	313,367	596,457	..	..	909,824	412,700	561,800
Portion of Land Revenue due to Irrigation	597,469	..	..	..	597,469	578,400	..
XXX.—Minor Works and Navigation	32,936	116,476	..	..	149,412	30,200	123,700
TOTAL	943,772	712,933			1,656,705	1,021,300	685,500
Buildings and Roads—							
XXXI —Military Works	188,384	..	..	..	188,384	37,700	..
XXXII —Civil Works	9,588	498,947	22,281	8,379	539,190	11,500	480,800
TOTAL	197,972	498,947	22,281	8,379	727,574	49,200	480,800
Receipts by Military Departments—							
XXXIII.—Army: Effective	864,240	..	47,162	17,736	929,138	869,800	..
Non-effective	49,978	..	4,278	1,609	55,865	50,200	..
TOTAL	914,218	..	51,440	19,345	985,003	920,000	..
TOTAL REVENUES	55,862,065	21,148,046	237,651	89,372	77,337,134	55,995,800	21,564,200

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.					
England.	Exchange.* 1-51d.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimates, 1887-88.	INDIA.		England.	Exchange. 1-51d.	TOTAL.	Increase + Decrease — of Budget, 1888-89, as compared with Revised Estimates, 1887-88.
				Imperial.	Provincial and Local.				
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.
...	...	22,982,900	+ 45,300	14,109,800	8,980,700	...	...	23,090,500	+ 107,600
...	...	8,544,200	—349,100	8,453,900	...	...	...	8,453,900	— 90,300
...	...	6,723,100	+ 118,500	8,099,900	22,600	...	...	8,122,500	+ 1,399,400
...	...	3,848,100	+ 131,900	1,115,800	2,738,600	...	...	3,854,400	+ 6,300
...	...	4,503,100	+ 277,700	3,389,600	1,219,900	...	...	4,609,500	+ 106,400
...	...	2,958,700	+ 41,200	900	3,012,400	...	...	3,013,300	+ 14,600
...	...	1,346,600	+ 113,900	1,354,700	14,400	...	...	1,369,100	+ 22,500
...	...	1,417,100	+ 11,100	874,900	576,900	...	...	1,451,800	+ 34,700
...	...	1,141,700	+ 11,000	554,100	617,500	...	...	1,171,600	+ 29,900
...	...	310,200	+ 7,500	155,000	152,900	...	...	307,900	— 2,300
...	...	740,000	+ 18,000	767,900	...	...	...	767,900	+ 27,900
...	...	54,555,700	+ 427,000	38,876,500	17,335,900	...	...	56,212,400	+ 1,656,700
66,000	27,700	749,200	+ 62,700	610,700	31,400	10,000	4,200	656,300	—92,900
...	...	1,200,800	—15,500	1,237,900	4,200	...	...	1,242,100	+ 41,300
11,100	4,700	769,800	+ 131,200	689,400	500	6,600	2,800	699,300	—70,500
...	...	216,000	+ 45,600	189,900	...	...	...	189,900	—26,100
11,100	4,700	2,186,600	+ 161,300	2,117,200	4,700	6,600	2,800	2,131,300	—55,300
...	...	310,800	+ 12,900	19,500	285,100	...	...	304,600	—6,200
...	...	234,800	—58,700	19,600	238,500	...	...	258,100	+ 23,300
...	...	330,500	+ 6,600	18,300	303,500	...	...	321,800	—8,700
...	...	196,500	+ 23,200	69,400	118,900	...	...	188,300	— 8,200
...	...	213,300	+ 14,600	1,300	200,100	...	...	201,400	—11,900
2,500	1,000	59,400	+ 2,900	...	58,400	2,300	1,000	61,700	+ 2,300
700	300	74,200	—7,300	19,400	67,000	1,200	500	88,100	+ 13,000
3,200	1,300	1,419,500	—5,800	147,500	1,271,500	3,500	1,500	1,424,000	+ 4,500
104,600	43,900	400,100	+ 7,700	208,000	34,800	98,100	41,200	382,100	—18,000
...	...	74,100	—23,100	18,900	41,200	...	...	60,100	—14,000
...	...	518,900	+ 153,500	415,000	...	...	...	415,000	—103,900
5,400	2,300	356,800	+ 34,800	55,800	249,700	2,500	1,000	309,000	—47,800
110,000	46,200	1,349,900	+ 172,900	697,700	325,700	100,600	42,200	1,166,200	—183,700
200	100	10,851,500	—467,300	10,205,700	1,534,900	200	100	11,740,900	+ 889,400
...	...	3,534,000	+ 19,000	3,405,000	...	...	...	3,405,000	—129,000
...	...	27,300	—31,400	38,800	...	...	...	38,800	+ 11,500
200	100	14,412,800	—479,700	13,649,500	1,534,900	200	100	15,184,700	+ 771,900
...	...	974,500	+ 15,300	446,700	567,400	...	...	1,014,100	+ 39,600
...	...	578,400	+ 1,900	590,300	...	...	...	590,300	+ 11,900
...	...	153,900	+ 1,600	30,500	123,800	...	...	154,300	+ 400
...	...	1,706,800	+ 18,800	1,067,500	691,200	...	...	1,758,700	+ 51,900
...	...	37,700	+ 1,300	36,000	...	...	...	36,000	—1,700
25,500	10,700	528,500	+ 25,400	7,500	472,800	27,300	11,500	519,100	—9,400
25,500	10,700	566,200	+ 26,700	43,500	472,800	27,300	11,500	555,100	—11,100
37,300	15,700	922,800	+ 80,700	822,700	...	28,000	11,700	862,400	—60,400
4,900	2,000	57,100	+ 1,800	52,300	...	5,000	2,100	59,400	+ 2,300
42,200	17,700	979,900	+ 82,500	875,000	...	33,000	13,800	921,800	—58,100
258,200	108,400	77,926,600	+ 466,400	58,085,100	21,668,100	181,200	76,100	80,010,500	+ 2,083,900

Exchange thereon calculated in accordance with the average Rate obtained for Bills and Telegraphic Transfers sold during the year.

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1886-87.					REVISED	
	INDIA.		England.	Exchange.†	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	138,414	76,118	...	...	214,532	141,900	69,800
2.—Assignments and Compensations	542,282	904,655	...	...	1,446,937	542,900	926,200
Charges in respect of Collection, viz.:							
3.—Land Revenue	317,647	3,145,100	1,094	411	3,464,252	251,900	3,266,900
4.—Opium (including cost of Production)	2,726,512	...	1,854	697	2,729,063	2,510,400	...
5.—Salt (including cost of Production)	388,715	97,447	7	3	486,172	427,800	1,500
6.—Stamps	21,539	64,081	44,470	16,724	146,814	7,100	91,800
7.—Excise	58,244	58,264	161	61	116,730	89,500	32,900
8.—Provincial Rates . . . . .	...	51,105	...	...	51,105	...	64,000
9.—Customs . . . . .	...	135,818	...	...	135,818	49,400	87,500
10.—Assessed Taxes	44,066	6,092	...	...	50,158	16,100	14,500
11.—Forest	312,089	404,324	2,436	916	719,705	342,800	417,800
12.—Registration	92,729	92,116	...	...	184,845	94,900	94,000
TOTAL	4,642,237	5,035,120	50,022	18,812	9,746,191	4,460,500	5,066,900
Interest—							
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	375,388	..	2,596,975	976,633	3,948,996	342,000	...
14.—Interest on other Obligations	358,378	2,729	218	82	361,407	394,500	2,500
TOTAL	733,766	2,729	2,597,193	976,715	4,310,403	736,500	2,500
Post Office, Telegraph, and Mint —							
15.—Post Office	1,079,312	109,808	117,125	44,047	1,350,292	1,101,100	110,900
16.—Telegraph	560,038	622	111,771	42,033	714,464	590,500	500
17.—Mint	71,306	...	6,686	2,514	80,506	91,000	...
TOTAL	1,710,656	110,430	235,582	88,594	2,145,262	1,782,600	111,400
Salaries and Expenses of Civil Departments—							
18.—General Administration	615,600	776,660	248,248	93,358	1,733,875	620,800	773,100
19.—Law and Justice { Courts } { Jails }	193,196	3,201,789	1,067	401	3,396,453	73,400 132,100	2,581,400 616,600
20.—Police	442,526	2,842,571	...	...	3,285,097	807,600	2,919,300
21.—Marine (including river Navigation)	404,773	126,105	230,502	86,684	848,124	308,400	132,700
22.—Education	15,844	1,288,888	440	165	1,305,337	16,100	1,264,900
23.—Ecclesiastical	158,576	...	300	113	158,989	159,600	...
24.—Medical	23,441	723,379	7,169	2,696	756,685	39,500	715,100
25.—Political	713,536	237	29,825	11,216	754,814	630,900	16,700
26.—Scientific and other Minor Departments	274,034	157,116	20,342	7,650	459,142	266,500	144,100
TOTAL	2,841,526	9,116,814	537,893	202,283	12,698,516	3,054,900	9,163,900
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	622,524	...	18,287	6,877	647,688	586,500	...
28.—Civil Furlough and Absentee Allowances	1,787	...	187,742	70,603	260,132	3,200	...
29.—Superannuation Allowances and Pensions	91,276	601,207	1,575,929	592,653	2,861,065	87,900	626,800
30.—Stationery and Printing	73,899	361,772	91,826	34,533	562,030	60,600	385,800
31.—Exchange	26,302	...	...	...	26,302	...	...
32.—Miscellaneous	89,700	212,310	30,398	11,432	343,840	65,700	182,500
TOTAL	905,488	1,175,289	1,904,182	716,098	4,701,057	803,900	1,195,100
Famine Relief and Insurance—							
33.—Famine Relief . . . . .	...	1,041	...	...	1,041	...	800
34.—Construction of Protective Railways	200,000	...	...	...	200,000	...	..
35.—Construction of Protective Irrigation Works	107,979	...	...	...	107,979	92,500	...
36.—Reduction of Debt . . . . .	...	...	...	...	...	...	...
TOTAL	307,979	1,041	...	...	309,020	92,500	800
Carried over	11,141,652	15,441,423	5,324,872	2,002,502	33,910,449	10,930,900	15,540,600

The "Interest on Debt" is distributed as follows:—
Interest on Debt (other than that charged to Railways and Irrigation Works) as above 375,388
Under Railway Revenue Account 2,423,418
Under Irrigation 992,591

TOTAL

†See foot-note to Statement No. 2.

ACCOUNTS, 1886-87.			
India.	England.	Exchange.	TOTAL.
Rx.	£	Rx.	Rx.
375,388	2,596,975	976,633	3,948,996
2,423,418	566,049	212,871	3,202,338
992,591	...	...	992,591
TOTAL	3,791,427	3,163,024	8,143,932

*Revenues of India, in India and in England.**Figures nearest to 100 in columns for Estimates.*

ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.					
England.	Exchange.†	TOTAL.	Increase+ Decrease— of Revised, as compared with Budget Estimates, 1887-88.	INDIA.		England.	Exchange.	TOTAL.	Increase+ Decrease— of Budget, 1888-89 as compared with Revised Estimate, 1887-88.
				Imperial.	Provincial and Local.				
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.
...	...	211,700	+ 9,500	130,000	85,100	...	...	195,100	- 16,600
...	...	1,469,100	+ 101,500	570,100	923,900	...	...	1,494,000	+ 24,900
200	100	3,519,100	- 149,700	292,300	3,390,500	900	400	3,684,100	+ 165,000
1,200	500	2,512,100	+ 6,000	2,553,800	...	600	300	2,554,700	+ 42,600
100	...	429,400	- 39,700	449,300	1,500	100	...	450,900	+ 21,500
55,700	23,400	163,800	- 14,000	—8,600	92,100	64,400	27,100	175,000	+ 11,200
100	...	122,500	+ 3,600	93,700	33,900	100	...	127,700	+ 5,200
...	...	64,000	+ 16,800	...	57,600	...	...	57,600	- 6,400
100	...	137,000	+ 1,900	51,000	87,500	...	...	138,500	+ 1,500
...	...	30,600	- 3,000	15,100	12,200	...	...	27,300	- 3,300
1,900	800	763,300	+ 25,700	345,100	422,500	2,100	900	770,600	+ 7,300
...	...	188,900	+ 2,300	94,200	93,300	...	...	187,500	- 1,400
59,300	24,800	9,611,500	- 39,100	4,586,000	5,180,100	68,200	28,700	9,863,000	+ 251,500
3,365,700	1,413,600	5,121,300	+ 1,096,200	392,100	...	2,593,900	1,089,400	4,075,400	- 1,045,900
300	100	397,400	+ 10,300	429,900	2,400	500	200	433,000	+ 35,600
3,366,000	1,413,700	5,518,700	+ 1,106,500	822,000	2,400	2,594,400	1,089,600	4,508,400	- 1,010,300
116,300	48,900	1,377,200	+ 12,700	1,112,100	111,100	96,500	40,500	1,360,200	- 17,000
133,400	56,000	780,400	- 30,500	549,300	500	131,100	55,100	736,000	- 44,400
5,300	2,300	98,600	+ 12,500	81,200	...	3,400	1,400	86,000	- 12,600
255,000	107,200	2,256,200	- 5,300	1,742,600	111,600	231,000	97,000	2,182,200	- 74,000
268,900	112,900	1,775,700	+ 65,400	611,700	775,500	250,500	105,200	1,742,900	- 32,800
500	200	2,655,500	- 44,000	88,800	2,622,600	1,400	600	2,713,400	+ 57,900
...	...	748,700	- 66,900	140,200	660,000	...	...	800,200	+ 51,500
...	...	3,726,900	+ 11,600	841,100	2,935,100	...	...	3,776,200	+ 49,300
148,300	62,300	651,700	- 212,800	323,000	162,600	92,000	38,700	610,300	- 35,400
700	300	1,282,000	- 37,300	17,400	1,312,000	1,300	500	1,331,200	+ 49,200
500	200	160,300	- 11,600	166,600	...	300	100	167,000	+ 6,700
7,000	2,900	764,500	- 38,700	39,200	741,000	7,200	3,000	790,400	+ 25,900
30,500	12,800	690,900	+ 60,300	659,500	16,300	27,300	11,500	714,600	+ 23,700
21,500	9,000	441,100	- 8,400	264,400	153,300	20,000	8,400	446,100	+ 5,000
477,900	200,600	12,897,300	- 282,400	3,151,900	9,378,400	400,000	168,000	13,098,300	+ 201,000
15,900	6,700	609,100	- 66,400	552,600	...	12,500	5,200	570,300	- 38,800
216,000	90,700	309,900	+ 6,900	3,100	...	217,000	91,100	311,200	+ 1,300
1,603,000	673,300	2,991,000	+ 72,700	92,500	639,200	1,618,000	679,600	3,029,300	+ 38,300
87,500	36,800	570,700	- 22,400	62,200	386,700	111,700	46,900	607,500	+ 36,800
...
34,000	14,300	296,500	- 69,800	103,000	193,200	30,600	12,800	339,600	+ 43,100
1,956,400	821,800	4,777,200	- 79,000	813,400	1,219,100	1,989,800	835,600	4,857,900	+ 80,700
...	...	800	- 1,200	...	500	...	...	500	- 300
...
...	...	92,500	...	72,700	...	...	...	72,700	- 19,800
...
...	...	93,300	- 1,200	72,700	500	...	...	73,200	- 20,100
6,114,600	2,568,100	35,154,200	+ 690,500	11,188,600	15,892,100	5,283,400	2,218,900	34,553,000	- 571,200

REVISED ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
312,000	3,365,700	1,413,600	5,121,300	392,100	2,593,900	1,089,400	4,075,400
2,587,200	852,100	231,900	3,371,200	2,706,400	549,300	230,700	3,486,300
1,019,200	...	...	1,019,200	1,046,700	...	...	1,046,700
3,048,400	3,917,800	1,645,500	9,511,700	4,145,300	3,143,100	1,320,100	8,608,400

B.—STATEMENT of the EXPENDITURE chargeable on th

HEADS OF EXPENDITURE.	ACCOUNTS, 1886-87.					REVISI	
	INDIA.		England.	Exchange.*	Total.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	<i>Rs.</i>	<i>Rs.</i>	<i>£</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Brought forward	11,141,652	15,441,423	5,324,872	2,002,502	33,910,449	10,930,900	15,540,600
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance) . . . . .	...	183,077	...	...	183,077	...	81,700
Railway Revenue Account—							
38.—State Railways: Working Expenses	4,554,385	665,504	...	...	5,219,889	4,676,200	784,500
Interest on Debt	2,026,745	396,703	566,049	212,871	3,202,368	2,143,600	443,600
Annuities in purchase of Railways . . . . .	...	...	1,677,700	630,925	2,308,625	...	...
Interest on Capital deposited by Companies	347	...	343,631	1 9,228	473,206	400	...
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	600,833	...	...	...	600,833	721,000	...
Interest	10,648	...	2,696,976	1,014,240	3,721,864	29,900	...
40.—Subsidized Companies: Land, &c.	30,680	14,563	...	...	45,243	32,500	14,500
Advances of Interest . . . . .	...	...	...	...	...	...	...
41.—Miscellaneous Railway Expenditure	81,270	13,129	...	...	94,399	44,000	9,400
TOTAL	7,304,908	1,089,899	5,284,356	1,987,264	15,666,427	7,647,600	1,252,000
Irrigation—							
42.—Major Works: Working Expenses	279,893	346,880	...	...	626,773	310,700	372,000
Interest on Debt	506,574	486,017	...	...	992,591	514,500	504,700
43.—Minor Works and Navigation	531,288	158,081	1,396	525	691,290	280,500	501,900
TOTAL	1,317,755	990,978	1,396	525	2,310,654	1,105,700	1,378,600
Buildings and Roads—							
44.—Military Works	1,059,013	...	1,908	717	1,061,638	1,272,700	...
45.—Civil Works	614,672	3,407,004	86,081	32,372	4,140,129	898,500	3,283,600
TOTAL	1,673,685	3,407,004	87,989	33,089	5,201,767	2,171,200	3,283,600
Army Services—							
46.—Army: Effective	13,771,197	...	1,786,601	671,879	16,229,677	14,197,900	...
Non-Effective	849,319	...	1,777,565	668,481	3,295,365	865,100	...
TOTAL	14,620,516	...	3,564,166	1,340,360	19,525,042	15,063,000	...
Special Defence Works—							
47.—Special Defence Works	123,110	...	147,170	55,346	325,626	487,100	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	36,181,626	21,112,381	14,409,949	5,419,086	77,123,042	37,405,500	21,536,500
Add— Portion of Allotments to Provincial Governments not spent by them in the year		+316,482	}		+35,665		+293,700
Deduct— Portion of Provincial Expenditure defrayed from Provincial balances		—280,817					—266,000
Total Expenditure charged against Revenue		21,148,046			77,158,707		21,564,200

	ACCOUNTS, 1886-87.			
	Indja.	England.	Exchange (charged against Revenue).	Total.
	<i>Rs.</i>	<i>£</i>	<i>Rs.</i>	<i>Rs.</i>
Expenditure not charged to Revenue—				
Capital Outlay Railways and Irrigation Works—				
48.—State Railways: Construction	3,305,221	1,321,074	496,810	5,123,105
49.—Irrigation Works	544,615	2,009	755	547,379
TOTAL	3,849,836	1,323,083	497,565	5,670,484
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES . . . . .	...	4,914,546	...	4,914,546

*Revenues of India, in India and in England—continued.**Figures nearest to 100 in columns for Estimates.*

ESTIMATE, 1887-88.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1887-88.	BUDGET ESTIMATE, 1888-89.					Increase + Decrease— of Budget, 1888-89, as compared with Revised Estimates, 1887-88.
England.	Exchange.*	TOTAL.		INDIA.		England.	Exchange.	TOTAL.	
				Imperial.	Provincial and Local.				
£	Rx.	Rx.	Rx.	Rx.	Rs	£	Rx.	Rx.	Rx.
6,114,600	2,568,100	35,154,200	+ 699,500	11,188,600	15,892,100	5,283,400	2,218,900	34,583,000	- 571,200
...	...	81,700	+ 6,700	...	43,800	...	...	43,800	- 37,900
...	...	5,460,700	- 370,600	5,178,000	804,200	...	...	5,982,200	+ 521,500
552,100	231,900	3,371,200	+ 52,800	2,244,100	462,300	549,200	230,700	3,486,300	+ 115,100
1,683,500	707,100	2,390,600	+ 82,500	..	...	1,688,700	709,300	2,398,000	+ 7,400
469,000	197,000	666,400	+ 81,200	400	...	655,600	275,400	931,400	+ 265,000
...	..	721,000	+ 148,000	527,500	...	...	...	527,500	- 193,500
2,695,000	1,131,900	3,856,800	+ 124,500	8,500	...	2,722,000	1,143,200	3,873,700	+ 16,900
...	...	47,000	- 13,000	17,500	14,700	...	...	32,200	- 14,800
...
...	...	53,400	- 20,200	60,000	8,300	...	...	68,300	+ 14,900
5,399,600	2,267,900	16,567,100	+ 85,200	8,036,000	1,289,500	5,615,500	2,358,600	17,299,600	+ 732,500
...	...	682,700	+ 36,800	310,400	360,400	...	...	670,800	- 11,900
...	...	1,019,200	- 5,700	536,300	510,400	...	...	1,046,700	+ 27,500
100	...	782,500	+ 12,000	282,700	567,500	10,300	4,300	804,800	+ 82,300
100	...	2,484,400	+ 43,100	1,129,400	1,438,300	10,300	4,300	2,582,300	+ 97,900
6,300	2,600	1,281,600	- 19,100	1,155,300	...	1,400	600	1,157,300	- 124,300
95,700	40,200	4,318,000	+ 65,500	803,000	3,488,000	101,800	42,800	4,435,600	+ 117,600
102,000	42,800	5,599,600	+ 46,400	1,958,300	3,488,000	103,200	43,400	5,592,900	- 6,700
1,898,300	797,300	16,893,500	+ 1,163,000	13,752,300	...	1,741,800	731,600	16,225,700	- 667,800
1,902,200	798,900	3,566,200	+ 99,700	877,700	...	2,018,000	847,600	3,743,300	+ 177,100
3,800,500	1,596,200	20,459,700	+ 1,262,700	14,630,000	...	3,759,800	1,579,200	19,969,000	- 490,700
57,600	24,200	568,900	+ 568,900	500,000	...	437,700	183,800	1,121,500	+ 552,600
15,474,400	6,499,200	80,915,600	+ 2,712,500	37,442,300	22,151,700	15,209,900	6,388,200	81,192,100	+ 276,500
		+ 27,700			+ 9,800			- 483,600	
		80,943,300			- 493,400				
					21,668,100			80,708,500	

REVISED ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
755,200	1,140,000	478,800	2,374,000	2,062,800	973,000	408,700	3,444,500
592,900	7,000	2,900	602,800	600,000	...	...	600,000
1,348,100	1,147,000	481,700	2,976,800	2,662,800	973,000	408,700	4,044,500
...

* See foot-note to Statement No. 2, p. 44.

C.—Statement of Receipts and Disbursements other than Revenue

	ACCOUNTS, 1886-87.			REVISED ESTIMATE, 1887-88.			BUDGET ESTIMATE, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Revenue (from Statement No. 2)	77,010,111	237,551	77,247,762	77,560,000	258,200	77,818,200	79,753,200	181,200	79,934,400
Exchange added to Revenue	89,372	...	89,372	108,400	...	108,400	76,100	...	76,100
Extraordinary Receipts . . . . .	...	...	...	63,700	...	63,700	...	...	...
TOTAL	77,099,483	237,551	77,337,134	77,732,100	258,200	77,990,300	79,829,300	181,200	80,010,500
Permanent Debt incurred—									
<i>Sterling Debt—</i>									
3½ p. c. India Stock . . . . .	...	4,914,546		...	...		...	...
3 p. c. Stock . . . . .	...	5,207,446		...	...		...	...
Debenture and Debenture Stock . . . . .	...	...		...	...		...	...
Proposed Loan . . . . .	...	...		...	...		...	...
<i>Rupee Debt—</i>									
4 p. c. Rupee Loan	1,200,000	...		2,000,000	...		...	...
Gwalior Loan . . . . .	...	...		3,500,000	...		...	...
Stock Notes	8,860	...		1,900	...		1,500	...	
Miscellaneous . . . . .	...	...		...	...		...	...
Proposed Loan . . . . .	...	...		...	...		3,000,000	...	
TOTAL	1,208,860	10,121,992	11,330,852	5,501,900	...	5,501,900	3,001,500	...	3,001,500
NET . . . . .	...	...	9,727,538			5,434,000			2,998,500
Unfunded Debt—									
Temporary Loans . . . . .	...	...		...	...		...	...
Special Loans . . . . .	...	...		...	...		...	...
Treasury Notes	450	...		...	...		...	...
Deposits of Service Funds	127,009	...		128,200	...		128,800	...	
Savings Bank Deposits	5,353,975	...		4,465,200	...		4,974,900	...	
TOTAL	5,481,434	...	5,481,434	4,593,400	...	4,593,400	5,103,700	...	5,103,700
NET			775,845			922,100			845,900
Deposits and Advances—									
Balances of Provincial Allotments	316,482	...		293,700	...		9,800	...	
Excluded Local Funds	678,794	...		635,900	...		611,100	...	
Political and Railway Funds	41,520	...		309,300	...		226,400	...	
Departmental and Judicial Deposits	14,959,691	...		13,699,000	...		13,539,100	...	
Advances	6,913,417	3,768		9,910,000	9,100		6,934,100	49,800	
Suspense Accounts	148,280	...		12,000	...		27,500	...	
Exchange on Remittance Accounts, net	1,362,380	...		...	...		564,600	...	
Miscellaneous	63,564	9,812		338,800	...		33,400	...	
TOTAL	24,484,137	13,580	24,497,717	25,198,700	9,100	25,207,800	21,946,000	49,800	21,995,800
NET			1,305,177			76,400			
Carried over	108,273,914	10,373,223		113,026,100	267,300		109,880,500	231,000	

and Expenditure of the Government of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

	ACCOUNTS, 1886-87.			REVISED ESTIMATE, 1887-88.			BUDGET ESTIMATE, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Expenditure, Imperial and Provincial (from Statement No. 3)	57,294,007	14,409,949	71,703,956	58,942,000	15,474,400	74,416,400	59,594,000	15,209,900	74,803,900
Exchange, charged as Expenditure	5,419,086	...	5,419,086	6,499,200	...	6,499,200	6,388,200	...	6,388,200
Add—Provincial Surpluses, transferred to "Deposits"	316,482	...	316,482	293,700	...	293,700	9,800	...	9,800
Deduct—Provincial Deficits, charged against "Deposits"	—280,817	...	—280,817	—266,000	...	—266,000	—493,400	...	—493,400
TOTAL	62,748,758	14,409,949	77,158,707	65,468,900	15,474,400	80,943,300	65,498,600	15,209,900	80,708,500
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	3,849,836	1,323,083		1,348,100	1,147,000		2,662,800	973,000	
Capital Charge involved in Redemption of Liabilities	...	4,914,546		...	...		...	...
Add—Exchange on Expenditure not charged to Revenue	497,565	...		481,700	...		408,700	...	
	4,347,401	6,237,629	10,585,030	1,829,800	1,147,000	2,976,800	3,071,500	973,000	4,044,500
Permanent Debt discharged—									
Sterling Debt—									
East India Bonds	...	...		...	...		...	...
India 5 p. c. Stock	...	320		...	...		...	...
India 4 p. c. Debentures	...	...		...	...		...	...
India 4 p. c. Stock	...	...		...	...		...	...
East Indian Railway Debentures	...	1,000		...	...		...	...
East Indian Railway Debenture Stock	...	...		...	...		...	...
Eastern Bengal Railway Debentures	...	409,700		...	...		...	...
Do. Debenture Stock	...	...		...	...		...	...
Rupee Debt—									
4½ p. c. Loans	...	...		...	...		...	...
4 p. c. Loans	2,313	...		63,700	...		...	...
Loans under discharge	1,147,112	...		1,600	...		1,000	...	
Provincial Debentures	36,535	...		2,600	...		2,000	...	
Stock Notes	6,334	...		...	...		...	...
Miscellaneous	...	...		...	...		...	...
TOTAL NET	1,192,294	411,020	1,603,314	67,900	...	67,900	3,000	...	3,000
Unfunded Debt—									
Temporary Loans	...	...		...	...		...	...
Special Loans	220	...		200	...		200	...	
Treasury Notes	2,300	...		...	...		...	...
Deposits of Service Funds	69,909	...		81,300	...		76,300	...	
Savings Bank Deposits	4,033,160	...		3,589,800	...		4,181,900	...	
TOTAL NET	4,705,589	...	4,705,589	3,671,300	...	3,671,300	4,258,400	...	4,258,400
Deposits and Advances—									
Balances of Provincial Allotments	280,817	...		266,000	...		493,400	...	
Excluded Local Funds	717,372	...		620,300	...		612,700	...	
Political and Railway Funds	49,351	...		318,600	...		264,000	...	
Departmental and Judicial Deposits	14,915,051	...		13,733,700	...		13,516,700	...	
Advances	7,028,718	6,280		9,987,400	8,000		7,042,100	45,300	
Suspense Accounts	132,473	...		42,700	...		28,400	...	
Exchange on Remittance Accounts net	...	...		121,900	...		...	...
Miscellaneous	62,478	...		30,800	2,000		334,100	...	
TOTAL NET	23,186,260	6,280	23,192,540	25,121,400	10,000	25,131,400	22,291,400	45,300	22,336,700
Carried over	96,180,302	21,064,878		96,159,300	16,631,400		95,122,900	16,228,200	240,900

C.—Statement of Receipts and Disbursements other than Revenue

	ACCOUNTS, 1886-87.			REVISED ESTIMATE, 1887-88.			BUDGET ESTIMATE, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	108,273,914	10,373,223		113,026,100	267,300		109,880,500	231,000	
Loans to Municipalities, Native States, &c.	1,136,086	...	1,136,086	267,300	...	267,300	183,200	...	183,200
NET			82,826			0			0
Capital Receipts from Rail- way Companies On account of Sub- scribed Capital	700	4,135,372		...	5,563,000		...	5,667,800	
Repayments	1,828,137	4,439		1,389,700	29,700		1,383,400	...	
TOTAL	1,828,837	4,139,811	5,968,648	1,389,700	5,592,700	6,982,400	1,383,400	5,667,800	7,051,200
NET			0			0			0
Remittances—									
Inland Money Orders	10,538,909	...		11,646,300	...		12,794,100	...	
Other Local Remittances (net)	11,175	...		1,600	...		...	...
Other Departmental Accounts	143,178	...		686,800	...		221,100	...	
Net Receipts by Civil Treasuries from—									
Post Office	2,122,428	...		934,300	...		946,300	...	
Guaranteed Railways	3,722,951	...		3,400,200	...		3,247,400	...	
Net Receipts from Civil Treasuries by—									
Telegraph	62,548	...		56,200	...		39,900	...	
Marine	382,986	...		273,500	...		288,500	...	
Military	13,012,338	...		13,702,900	...		13,373,600	...	
Public Works	5,289,540	...		4,715,800	...		5,290,900	...	
Remittance Account between England and India	2,211,640	234,859		1,097,500	182,500		1,128,900	120,500	
TOTAL	37,497,693	234,859	37,732,552	36,515,100	182,500	36,697,600	37,330,700	120,500	37,451,200
NET			236,551			948,600			0
Secretary of State's Bills drawn	...	12,136,279	12,136,279	...	15,250,000	15,250,000	...	14,000,000	14,000,000
TOTAL RECEIPTS	148,736,530	26,884,172		151,198,200	21,292,500		148,777,800	20,019,300	
Opening Balance	12,754,478	4,726,585		13,195,785	5,280,829		13,733,085	5,614,329	
GRAND TOTAL	161,491,008	31,610,757		164,393,985	26,573,329		162,510,885	25,633,629	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE ;
The 26th March 1888.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure of the Govt. of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

	ACCOUNTS, 1886-87.			REVISED ESTIMATE, 1887-88.			BUDGET ESTIMATE, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	96,180,302	21,064,878		96,159,300	16,631,400		95,122,900	16,228,200	
Loans to Municipalities, Native States, &c.	1,053,260	...	1,053,260	689,800	...	689,800	670,000	...	670,000
NET			0			422,500			486,800
Payments to Railway Companies on Capital Account—									
For discharge of Debt	...	1,417,800		...	426,000		...	3,014,000	
For Expenditure	3,641,145	1,594,076		4,554,700	2,718,600		4,279,300	2,901,300	
TOTAL	3,641,145	3,011,876	6,653,021	4,554,700	3,144,600	7,699,300	4,279,300	5,915,300	10,194,600
NET			684,373			716,900			3,143,400
Remittances—									
Inland Money Orders	10,519,085	...		11,646,300	...		12,794,100	...	
Other Departmental Accounts	155,388	...		291,600	...		219,900	...	
Net Payments into Civil Treasuries by—									
Post Office	2,137,247	...		934,300	...		946,300	...	
Guaranteed Railways	3,722,951	...		3,400,200	...		3,247,400	...	
Net Issues from Civil Treasuries to—									
Telegraph	62,234	...		56,200	...		39,900	...	
Marine	378,490	...		273,500	...		288,500	...	
Military	12,916,977	...		13,702,000	...		13,373,600	...	
Public Works	5,176,278	...		4,145,800	...		5,290,900	...	
Remittance Account between England and India	174,268	2,253,174		115,200	1,183,000		108,200	1,211,700	
TOTAL	35,242,827	2,253,174	37,496,001	34,566,000	1,183,000	35,749,000	36,308,800	1,211,700	37,520,500
NET			0			0			69,300
Secretary of State's Bills paid	12,177,689	...	12,177,689	14,691,100	...	14,691,100	14,548,500	...	14,548,500
TOTAL DISBURSEMENTS	148,295,223	26,329,928		150,660,900	20,959,000		150,929,500	23,355,200	
Closing Balance	13,195,785	5,280,829		13,733,085	5,614,329		11,581,385	2,278,429	
GRAND TOTAL	161,491,008	31,610,757		164,393,985	26,573,329		162,510,885	25,633,629	

E. GAY,
Comptroller General.E. J. SINKINSON,
Offg. Secretary to the Government of India.

D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Accounts, 1886-87.										
Balance at end of 1885-86(a)	11,470	381,267	18,863	101,874	365,052	460,108	332,696	824,869	886,893	3,383,092
Added in 1886-87	384	...	95,728	...	52,488	...	23,820	144,062	...	316,482
Spent in 1886-87	...	119,537	...	29,745	...	10,120	...	...	121,415	280,817
Balance at end of 1886-87	11,854	261,730	114,591	72,129	417,540	449,988	356,516	968,931	765,478	3,418,757
Revised Estimate, 1887-88.										
Balance at end of 1886-87 (by Accounts).	11,854	261,730	114,591	72,129	417,540	449,988	356,516	968,931	765,478	3,418,757
Added in 1887-88	3,000	...	^b 41,200	...	165,700	...	...	83,800	...	293,700
Spent in 1887-88	...	17,600	...	19,000	...	128,600	12,600	..	88,200	266,000
Balance at end of 1887-88	14,854	244,130	155,791	53,129	583,240	321,388	343,916	1,052,731	677,278	3,446,457
Budget Estimate, 1888-89.										
Balance at end of 1887-88 (by Revised Estimate).	14,854	244,130	155,791	53,129	583,240	321,388	343,916	1,052,731	677,278	3,446,457
Added in 1888-89	3,100	...	(b) 1,900	4,800	...	...	...	...	...	9,800
Spent in 1888-89	...	89,300	(c) 900	...	73,000	90,800	61,300	41,500	136,600	493,400
Balance at end of 1888-89	17,954	154,830	156,791	57,929	510,240	230,588	282,616	1,011,231	540,678	2,962,857

(a) See Appropriation Report, Abstract D.

(b) Upper Burma.

(c) Lower Burma.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 26th March 1888.

Figures to nearest 100.

Net Revenue.

	ACCOUNTS, 1886-87.					REVISED ESTIMATE, 1887-88.					BUDGET ESTIMATE, 1888-89.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	23,055,724	35,209	23,020,515	3,464,252	19,556,263	22,982,900	43,100	22,739,800	3,519,100	19,220,700	23,090,500	37,000	23,053,500	3,684,100	19,369,400
Opium	8,942,976	68	8,942,908	2,729,063	6,213,845	8,544,200	500	8,543,700	2,512,100	6,031,600	8,453,900	200	8,453,700	2,554,700	5,899,000
Salt	6,657,644	30,361	6,627,283	486,172	6,141,111	6,723,100	32,100	6,691,000	429,400	6,261,600	8,122,500	29,000	8,093,500	450,900	7,642,600
Stamps	3,751,280	45,494	3,705,786	146,814	3,558,972	3,848,100	44,600	3,803,500	163,800	3,639,700	3,854,400	43,500	3,810,900	175,900	3,635,000
Excise	4,375,174	38,744	4,336,430	116,730	4,219,700	4,503,100	32,000	4,471,100	122,500	4,348,600	4,609,500	29,400	4,580,100	127,700	4,452,400
Provincial Rates	2,990,861	6,850	2,993,011	51,105	2,941,906	2,998,700	6,000	2,992,700	64,000	2,928,700	3,013,300	5,200	3,008,100	57,600	2,950,500
Customs	1,246,293	28,118	1,218,175	135,818	1,082,357	1,346,600	27,700	1,318,900	137,000	1,181,900	1,369,100	27,800	1,341,300	138,500	1,202,800
Assessed Taxes	1,354,735	27,067	1,327,668	50,158	1,277,510	1,417,100	22,300	1,394,800	30,600	1,364,200	1,451,800	20,500	1,431,300	27,300	1,404,000
Forest	1,103,970	1,499	1,102,471	719,795	382,706	1,141,700	2,400	1,139,300	763,300	376,000	1,171,600	1,400	1,170,200	770,600	399,600
Registration	299,059	1,122	297,937	184,845	113,092	310,200	1,000	309,200	188,900	120,300	307,900	1,100	306,800	187,500	119,300
Tributes from Native States	695,415	...	695,415	...	695,415	740,000	...	740,000	...	740,000	767,900	...	767,900	...	767,900
Deduct—Assignments and Compensations	54,482,131	214,532	54,267,599	8,084,722	46,182,877	54,555,700	211,700	54,344,000	7,930,700	46,413,300	56,212,400	195,100	56,017,300	8,173,900	47,843,400
TOTAL NET REVENUE	...	...	...	...	1,446,937	...	...	...	...	1,469,100	...	...	...	...	1,494,000
					44,735,940					44,944,200					46,349,400

Net Expenditure.

	ACCOUNTS, 1886-87.					REVISED ESTIMATE, 1887-88.					BUDGET ESTIMATE, 1888-89.				
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Net Expenditure.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest	4,310,403	670,548	3,639,855	81,700	183,077	5,518,700	749,200	4,769,500	81,700	4,769,500	4,508,400	656,300	3,852,100	43,800	3,852,100
Post Office, Telegraph, & Mint.	2,145,262	2,027,482	117,780	16,567,100	1,188,668	2,256,200	2,186,600	69,600	2,154,300	69,600	2,182,200	2,131,300	50,900	2,114,900	50,900
Civil Departments	12,698,516	1,461,658	11,236,858	2,484,400	653,949	12,897,300	1,419,500	11,477,800	2,582,300	11,477,800	13,098,300	1,424,000	11,674,300	823,600	11,674,300
Miscellaneous Civil Charges	4,701,057	848,274	3,852,783	727,574	4,474,193	4,777,200	566,200	3,427,300	5,033,400	3,427,300	4,857,900	555,100	5,037,800	5,037,800	5,037,800
Famine Relief and Insurance	309,020	...	309,020	985,003	18,540,039	4,777,200	979,900	19,479,800	19,479,800	19,479,800	19,969,000	921,800	19,047,200	19,047,200	19,047,200
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	183,077	...	183,077	325,626	325,626	93,300	...	93,300	568,900	568,900	73,200	...	73,200	73,200	73,200
Railways Revenue Account	15,666,427	14,477,759	1,188,668	...	...	16,567,100	14,412,800	2,154,300	...	2,154,300	17,299,600	15,184,700	2,114,900	2,114,900	2,114,900
Irrigation	2,310,654	1,656,705	653,949	...	...	2,484,400	1,706,800	777,600	...	777,600	2,582,300	1,758,700	823,600	823,600	823,600
Buildings and Roads	5,201,767	727,574	4,474,193	...	...	5,599,600	566,200	5,033,400	...	5,033,400	5,592,900	555,100	5,037,800	5,037,800	5,037,800
Army Services	19,525,042	985,003	18,540,039	...	...	20,450,700	979,900	19,479,800	...	19,479,800	19,969,000	921,800	19,047,200	19,047,200	19,047,200
Special Defence Works	325,626	...	325,626	...	...	508,900	...	508,900	...	508,900	1,121,500	...	1,121,500	1,121,500	1,121,500
Provincial and Local Surpluses and Deficits	67,376,851	22,855,003	44,521,848	...	...	71,304,100	23,370,900	47,933,200	...	47,933,200	71,329,100	23,798,100	47,531,000	47,531,000	47,531,000
TOTAL NET EXPENDITURE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Surplus (+) or Deficit (—)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 26th March 1888.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

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INDIA, No. 8, Hastings Street, Calcutta.*

Summary of Financial Statement, 1888-89.

The Financial Statement for 1888-89 is published in the form of a Minute by Mr. Westland.

It first briefly refers to the causes which obliged the Government, in January last, to seek an improvement of revenue of nearly Rx. 2,000,000, and to the financial discussions which then took place in the Council.

It announces the result of the accounts of 1886-87 to be a surplus of Rx. 178,427, after charging off Rx. 325,626 on account of Special Defence works. The differences from the Revised Estimates were explained to Parliament on September 9th last, and they had already been, for the most part, published in India in April.

The Revised Estimates for 1887-88 shew a deficit of Rx. 2,448,000, without counting Special Defences expenditure amounting to Rx. 569,000. This result is worse than Budget by Rx. 2,464,000. Of this amount, Rx. 1,059,000 arise out of the charge for anticipated interest which was explained by Sir J. Gorst to arise out of the conversion of 4 per cent. Sterling Stock. Rx. 830,000 are caused by excess of Army charges in Upper Burma, and Rx. 710,000 by fall of exchange to about 16'9 pence. The fall of opium revenue is made up for by improvements in other principal Revenue heads, and the loss under Railways by savings in expenditure and by better receipts under various heads. It is explained that the Revised Estimates are based upon the actual transactions of eleven months and a moderate estimate for the month of March. But the transactions of the month of March are on such a large scale, that they afford room for very considerable variations, which cannot be completely known till about April 20th.

The Budget Estimates (which are made up at the same rate of exchange, namely, 16'9 pence) shew almost the same result as was anticipated in the Estimate of the financial position presented to the Council on January 27th, namely, a surplus of Rx. 423,000. The Revenues, as shown in the Estimates, shew one year's advance over the standard then based on the Estimates of 1887-88; but this advance is absorbed by the continued additions to Army expenditure arising out of the augmentation of the forces. Rx. 824,000 is provided for extra Military expenditure on account of Burma.

Against the surplus of Rx. 423,000 is to be taken the expenditure on Special Defences, which are this year to be pushed on with great vigour, and will involve expenditure of Rx. 1,121,000, half of which is in England; so that, including these charges, there is a deficit of Rx. 698,000.

Mr. Westland goes on to review in some detail the state of the Revenue and Expenditure under each of the main heads, giving an account, among other things, of the progress of Land Revenue, the administration of Excise Revenue, the first year's operations of the Income Tax, the condition of Railway Finance, and the burden of debt.

His summing up is as follows:—

“Our finance is a strange blending of elements which we can regard with a feeling of certainty and confidence, and of large outlying uncertainties over which we have no control. If we look at those heads of Revenue and Expenditure which depend upon our own administration, we have every reason to be satisfied. Land Revenue, Salt, Stamps, Excise, Customs,—all of these are elastic and progressive. Post Office, Telegraph, and Forest, all of which may be regarded as *quasi*-commercial Departments, are more remunerative every year. Civil and Public Works expenditure are well under control. Railways afford a

certain and an advancing income, and the only difficulty connected, from a financial point of view, with the account of their revenues, is the vastness of the transactions, which is such that five per cent. increase or decrease in their earnings may make a difference of a million, each way, in our accounts.

"These are the elements of satisfaction and of comparative certainty. On the other side, we have $8\frac{1}{2}$ millions of our revenue,—namely, the Opium Revenue—liable to be adversely affected, and at the present moment adversely affected, by the policy of China, and the increasing competition of other nations to supply the Chinese demand. We are obliged, by our military position, to take a share in the policy of armament which, willingly or unwillingly, the great European nations have been driven to adopt. And finally, and more directly affecting us, is the uncertainty of silver. The fall in its value seems to be temporarily arrested, but no one can say for how long we shall have a respite from the progressive increase of our burdens which this fall has hitherto imposed upon us. The chances of famine, too, are to be regarded, though it is certain that, through the extension of Railways, a new famine will be combated with very much smaller outlay of money than any former one.

"The question of Indian Finance is, therefore, the question whether, in the face of all these uncertainties, our margin is sufficiently large. The security of our present financial position depends upon our estimate of how far we may consider that, though these special burdens cost us net Rx. 3,174,000 in the particular year 1888-89, it is sufficient, on an average of years, to provide only Rx. 2,476,000 for them. The present scale of expenditure in Upper Burma and on Special Defences is practically certain of early reduction; but although it is possible that Famine charges and Exchange may add to our expenditure as much as we are in other directions relieved of, we have adopted a high standard in measuring our financial obligations, and can point with some confidence to the recuperative power shewn by our revenues, and to the fact that their natural increase, much more than any special measures of taxation, has hitherto enabled us to meet the ever-growing burdens which recent years have forced upon us."

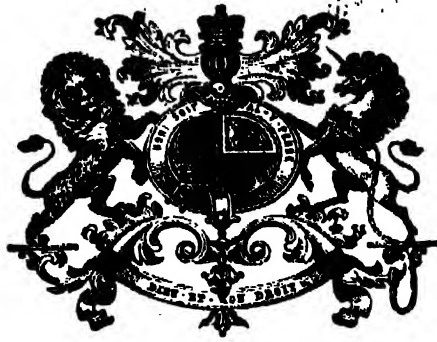
The state of Provincial Finance is then reviewed and summed up as follows:—

"There is therefore none of the Provincial Governments which has not revenue enough for its present scale of expenditure, or rather, which has incurred any permanent obligations as to expenditure, which are beyond the scale of its revenue. Moreover, all the principal ones have balances which they are seeking the means of profitably expending. Their position is in curious contrast with that of the Imperial Government. But though the Imperial Government may for the time envy the Provincial Governments in their possession of assured revenues and high balances, it should be borne in mind that these ample revenues have been created by the provincial system, and would not have existed but for the assignment to the Provincial Governments of their share in the improvement of them."

Some details are then given as to the progress in the construction of Railways, both by the Government directly and by the Indian Midland, the Bengal-Nagpur, and the Southern Mahratta Companies. Altogether more than eight millions sterling will be spent in England and India on Railway Capital Account during 1888-89.

It is announced, with the usual reserve, that the Secretary of State proposes to raise fourteen millions sterling by Council Bills, and that the Government in India will raise a rupee loan of three crores, of which half a crore is required for the Calcutta and Bombay Dock-works.

March 26, 1888.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 23rd March, 1888, and is hereby promulgated for general information :—

ACT NO. VI OF 1888. X

An Act to amend the law relating to Imprisonment for Debt.

WHEREAS it is expedient to amend the law relating to imprisonment for debt; It is hereby enacted as follows :—

Title, commencement and extent. 1. (1) This Act may be called the Debtors Act, 1888; and

(2) It shall come into force at once.

(3) The several portions thereof have the same local extent as the enactments to which they respectively relate.

8a. 2. After section 245 of the Code of Civil Procedure the following sections shall be inserted, namely :—

“245A. Notwithstanding anything in the last foregoing section or in any other section of this Code, the Court shall not order the arrest or imprisonment of a woman in execution of a decree for money.

“245B. (1) Notwithstanding anything in section 245 or in any other section of this Code, when an application is for the execution of a decree for money by the arrest and imprisonment of a judgment-debtor who is liable to be arrested in pursuance of the application, the Court may, instead of issuing a warrant for his arrest, issue a notice calling upon him to appear before the Court on a day to be specified in the notice and show cause why he should not be committed to jail in execution of the decree.

“(2) If appearance is not made in obedience to the notice, the Court shall, if the decree-holder so requires, issue a warrant for the arrest of the judgment-debtor.”

3. In section 250 of the said Code, between the word “shall” and the word “issue”, the following shall be inserted, namely :—

“subject to the provisions of sections 245A and 245B,”.

Addition of new section after section 337 of the Code.

4. After section 337 of the said Code the following shall be inserted, namely :—

“337A. (1) When a judgment-debtor appears before the Court in obedience to a notice issued under section 245B, or is brought before the Court after being arrested in execution of a decree for money, and it appears to the Court that the judgment-debtor is unable from poverty or other sufficient cause to pay the amount of the decree or, if that amount is payable by instalments, the amount of any instalment thereof, the Court may, upon such

terms, if any, as it thinks fit, make an order disallowing the application for his arrest and imprisonment, or directing his release, as the case may be.

"(2) Before making an order under sub-section (1), the Court may take into consideration any allegation of the decreeholder touching any of the following matters, namely:—

- (a) the decree being for a sum for which the judgment-debtor was bound as a trustee or as acting in any other fiduciary capacity to account;
- (b) the transfer, concealment or removal by the judgment-debtor of any part of his property after the date of the institution of the suit in which the decree was made, or the commission by him after that date of any other act of bad faith in relation to his property, with the object or effect of obstructing or delaying the decreeholder in the execution of the decree;
- (c) any undue or unreasonable preference given by the judgment-debtor to any of his other creditors;
- (d) his refusal or neglect to pay the amount of the decree or some part thereof when he has or since the date of the decree has had the means of paying it;
- (e) the likelihood of his absconding or leaving the jurisdiction of the Court with the object or effect mentioned in clause (b) of this sub-section.

"(3) While any of the matters mentioned in sub-section (2) are being considered, the Court may in its discretion order the judgment-debtor to be imprisoned, or leave him in the custody of an officer of the Court, or release him on his furnishing sufficient security for his appearance on the requisition of the Court.

"(4) A judgment-debtor released under this section may be re-arrested.

"(5) If the Court does not make such an order as is mentioned in sub-section (1), it shall cause the judgment-debtor to be arrested if he has not already been arrested and, subject to the other provisions of this Code, commit him to jail."

5. To section 380 of the said Code the following shall be added, namely:—

Addition to section 380 of the Code.

"On the application of any defendant in a suit for money in which the plaintiff is a woman the Court may at any stage of the suit make a like order if it is satisfied that such plaintiff does not possess any sufficient immoveable property within British India independent of the property in suit."

6. In section 640 of the said Code, after the words "from arrest in execution of civil process" the words "in any case in which the arrest of women is not prohibited by this Code" shall be added.

Amendment of section 640 of the Code.

7. In section 642 of the said Code, for the words and figures "except as provided in sections 256 and 643" the following shall be substituted, namely:—

"except as provided in section 337A, sub-section (5), and sections 256 and 643,".

Addition of new section after section 652 of the Code.

8. After section 652 of the said Code the following shall be added, namely:—

"653. (1) At any time after a warrant of arrest has been issued under this Code, the Court may cancel it on the ground of the serious illness of the person against whom the warrant was issued.

"(2) When a judgment-debtor has been arrested under this Code the Court may release him if in its opinion he is not in a fit state of health to undergo imprisonment.

"(3) When a judgment-debtor has been committed to jail, he may be released therefrom—

(a) by the Local Government, on the ground of his suffering from any infectious or contagious disease, or

(b) by the committing Court, or any Court to which that Court is subordinate, on the ground of his suffering from any serious illness.

"(4) A judgment-debtor released under this section may be re-arrested, but the period of his imprisonment shall not in the aggregate exceed that prescribed in section 342 or section 481, as the case may be."

9. The last sixteen words of section 8 of the Married Women's Property Act, 1874, and the whole of section 31 of the Ajmere Courts Regulation, 1877, are hereby repealed.

Repeal of other enactments.

10. (1) For the first fifty-five words of section 48 of the Act of the Government of Fort St. George in Council, No. VIII of 1865, the following shall be substituted, namely:—

Amendment of parts of Madras Act VIII of 1865 and India Act XII of 1881.

"No person shall be imprisoned as a defaulter for a longer period than six months whatever the amount of the arrears may be, nor for a longer period than six weeks if the arrears do not exceed fifty rupees."

(2) For the proviso to section 163 of the North-Western Provinces Rent Act, 1881, the following shall be substituted, namely:—

"Provided that the time for which a debtor may be confined in execution of a decree under this Act shall not exceed six weeks when the amount decreed (exclusive of costs) does not exceed fifty rupees, or six months in any other case."

S. HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 23rd March, 1888, and is hereby promulgated for general information :—

★ ACT NO. VII OF 1888. ★

An Act to amend the Code of Civil Procedure, the Indian Registration Act, 1877, and the Indian Limitation Act, 1877.

182. WHEREAS it is expedient to amend the Code
17. of Civil Procedure, the Indian Registration Act, 1877, and the Indian Limitation Act, 1877; It is hereby enacted as follows :—

1. (1) This Act may be called the Civil Procedure Code Amendment Act, 1888; and
Title and commencement.

(2) It shall come into force on the first day of July, 1888.

2. (1) In this Act, unless there is something repugnant in the subject or context, "section" means a section, "schedule" a schedule, and "Chapter" a Chapter, of the Code of Civil Procedure.
Construction.

(2) Any reference in any enactment heretofore passed or hereafter to be passed to any Act amended by this Act shall, so far as may be, be read as if made to that Act as so amended.

3. The following shall be inserted after section 4, namely :—
Addition of new section after section 4.

"4 A. (1) Where any Revenue Courts are governed by the provisions of the Code of Civil Procedure in those matters of procedure upon which any special enactment applicable to them is silent, the Local Government, with the previous sanction of the Governor General in Council, may, by notification in the official Gazette, declare that any portions of those provisions shall not apply to those Courts, or shall only apply to them with such modifications as the Local Government, with the sanction aforesaid, may prescribe.
Power to modify the Code in its application to Revenue Courts.

"(2) 'Revenue Court' in sub-section (1) means a Court having jurisdiction under any local law to entertain suits relating to the rent,

revenue or profits of land used for agricultural purposes, but does not include a Civil Court having original jurisdiction under this Code to try such suits as being suits of a civil nature of which its cognizance is not barred by any enactment for the time being in force."

4. The second paragraph of section 8 is hereby repealed.
Repeal of part of section 8.

5. To section 14 the following shall be added, namely :—
Addition to section 14.

"Where a suit is instituted in British India on the judgment of any foreign Court in Asia or Africa except a Court of Record established by Letters Patent of Her Majesty or any predecessor of Her Majesty or a Supreme Consular Court established by an Order of Her Majesty in Council, the Court in which the suit is instituted shall not be precluded from inquiry into the merits of the case in which the judgment was passed."

6. The following shall be inserted after section 16, namely :—
Addition of new section after section 16.

"16A. (1) When it is alleged to be uncertain within the local limits of the jurisdiction of which of two or more Courts any immovable property is situate, any one of those Courts may, if satisfied that there is ground for the alleged uncertainty, record a statement to that effect and thereupon proceed to entertain and dispose of any suit relating to that property, and its decree in the suit shall have the same effect as if the property were situate within the local limits of its jurisdiction :
Place for institution of suit where local limits of jurisdiction of Courts are uncertain.

"Provided that the suit is one with respect to which the Court is competent as regards the nature and value of the suit to exercise jurisdiction.

"(2) Where a statement has not been recorded under sub-section (1), and an objection is taken before an appellate or revisional Court that a decree or order in a suit relating to such property was made by a Court not having jurisdiction where the property is situate, the appellate or revisional Court shall not allow the objection if in its opinion there was, at the time of the institution of the suit, any reasonable ground for uncertainty as to the Court having jurisdiction with respect thereto."

7. In section 17, after Explanation II, the following shall be inserted, namely :—

“EXPLANATION III.—In suits arising out of contract, the cause of action arises within the meaning of this section at any of the following places, namely :—

- (i) the place where the contract was made ;
- (ii) the place where the contract was to be performed or performance thereof completed ;
- (iii) the place where in performance of the contract any money to which the suit relates was expressly or impliedly payable.”

8. In section 27 there shall be inserted after the words “the Court may” the words “at any stage of the suit”, and after the words “any other person or persons” the words “with his or their consent”.

Substitution of new section for section 53. 9. For section 53 the following shall be substituted, namely :—

When plaint may be rejected, returned for amendment or amended. “53. The plaint may, at the discretion of the Court,—

(a) at, or at any time before, the settlement of issues be rejected if it does not disclose a cause of action ;

(b) at, or at any time before, the settlement of issues be returned for amendment within a time to be fixed by the Court, and upon such terms as to the payment of costs occasioned by such amendment as the Court thinks fit, if it—

(i) is not signed and verified as hereinbefore required,

(ii) does not state correctly and without prolixity the several particulars hereinbefore required, or contains particulars other than those so required,

(iii) is wrongly framed by reason of nonjoinder or misjoinder of parties, or joins causes of action which ought not to be joined in the same suit, or

(iv) is not framed in accordance with the provisions of section 42 ;

(c) at any time before judgment be amended by the Court upon such terms as to the payment of costs as the Court thinks fit :

“Provided that a plaint shall not be amended either by the party to whom it is returned for amendment, or by the Court, so as to convert a suit of one character into a suit of another and inconsistent character.

“When a plaint is amended under this section the amendment shall be attested by the signature of the Judge.”

Substitution of new section for section 72. 10. For section 72 the following shall be substituted, namely :—

“72. (1) If the defendant resides within the jurisdiction of the Court in which the suit is instituted, or has an agent resident within that jurisdiction who is empowered to accept the service of the sum-

mons, the summons shall ordinarily be delivered or sent to the proper officer to be served by him or one of his subordinates.

“(2) The proper officer may be an officer of another Court than that in which the suit is instituted, and, where he is such an officer, the summons may, subject to any rules which the High Court may make in this behalf, be sent to him by post or in such other manner as the Court may direct.”

II. In section 82, for the first twenty words the following shall be substituted, namely :—

“When a summons is returned under section 80, the Court shall if the return under that section has not been verified by the affidavit of the serving-officer, and may if it has been so verified, examine the serving-officer on oath, or cause him to be so examined by another Court, touching his proceedings”.

Substitution of new section for section 90. 12. For section 90 the following shall be substituted, namely :—

“90. If there is a British Resident or Agent, or a Superintendent appointed by the British Government, or a Court established or continued by the authority of the Governor General in Council, in or for the territory in which the defendant resides, the summons may be sent to such Resident, Agent, Superintendent or Court, by post or otherwise, for the purpose of being served upon the defendant ; and, if the Resident, Agent or Superintendent or the Judge of the Court returns the summons with an endorsement under his hand that the summons has been served on the defendant in manner hereinbefore directed, such endorsement shall be evidence of the service.”

Substitution of new sections for sections 141 and 142. 13. For sections 141 and 142 the following shall be substituted, namely :—

“141. (1) Subject to the provisions of the next following sub-section, there shall be endorsed on every document which has been admitted in evidence in the suit the following particulars, namely :—

- (a) the number and title of the suit,
- (b) the name of the person producing the document,
- (c) the date on which it was produced, and
- (d) a statement of its having been so admitted,

and the endorsement shall be signed by the Judge.

“(2) If a document so admitted is an entry in a book, account or record and a copy thereof has been substituted for the original under the next following section, the particulars aforesaid shall be endorsed on the copy and the endorsement thereon shall be signed by the Judge.

“141A. (1) If a document admitted in evidence in the suit is an entry in a shop-book or other account in current use, the party on whose behalf the account is produced may furnish a copy of the entry.

“(2) If such a document is an entry in a public record produced from a public office or by a public officer, or an entry in a book or account belonging to a person other than a

party on whose behalf the book or account is produced, the Court may require a copy of the entry to be furnished—

- (i) where the record, book or account is produced on behalf of a party, then by that party, or
- (ii) where the record, book or account is produced in obedience to an order of the Court acting of its own motion, then by either or any party.

“(3) When a copy of an entry is furnished under the foregoing provisions of this section, the Court shall, after causing the copy to be examined, compared and attested in manner mentioned in section 62, mark the entry and cause the book, account or record in which it occurs to be returned to the person producing it.

“142. When a document relied on as evidence

Endorsements on documents rejected as inadmissible in evidence. by either party is considered by the Court to be inadmissible in evidence, there shall be endorsed thereon the particulars mentioned in clauses (a), (b) and (c) of section 141, sub-section (1), and a statement of its having been rejected, and the endorsement shall be signed by the Judge.

“142A. (1) Every document which has been admitted in evidence, or a copy thereof where a copy has been substituted for the original under section 141A, shall form part of the record of the suit.

“(2) Documents not admitted in evidence shall not form part of the record and shall be returned to the parties respectively producing them.”

14. In section 143, for the words and figures “sections 62, 141 and 142” there shall be substituted the following, namely:—

“section 62, section 141A, sub-section (3), or section 142A, sub-section (2).”

15. In section 159 the words “or sent” shall be inserted after the word “delivered”.

16. In section 168, for the words “shall examine the serving-officer on oath” the following shall be substituted, namely:—“shall if the certificate of the serving-officer has not been verified by affidavit, and may if it has been so verified, examine the serving-officer on oath, or cause him to be so examined by another Court.”

17. The following shall be inserted after section 185, namely:—

“185A. (1) The Local Government may, by notification in the official Gazette, direct, with respect to any Judge specified in the notification, or falling under a description set forth therein, that

evidence in cases in which an appeal is allowed shall, instead of being taken down in the manner prescribed in the foregoing sections, be taken down by him with his own hand in the English language.

“(2) Where a Judge is prevented by any sufficient reason from complying with a direction under sub-section (1), he shall record the reason and cause the evidence to be taken down in writing from his dictation in open Court.

“(3) Evidence taken down under sub-section (1) or sub-section (2) shall be in the form mentioned in section 182, and be read over and signed, and, as occasion may require, interpreted and corrected, as if it were evidence taken down under that section.

“(4) The Local Government may, by notification in the official Gazette, revoke or vary a direction notified under sub-section (1).”

Addition to section 18. For section 191 the following shall be substituted, namely:—

“191. (1) Where the Judge taking down any evidence, or causing any evidence taken down by another Judge, memorandum to be made, under this Chapter, is prevented by death, transfer or other cause from concluding the trial of the suit, any successor to such Judge may deal with such evidence or memorandum as if he himself had taken it down or caused it to be made, and proceed with the suit from the stage at which his predecessor left it.

“(2) The provisions of sub-section (1) shall apply, so far as they can be made applicable, to a suit transferred under section 25:

“Provided that a Court transferring a suit under that section may, if it thinks fit, direct that the Court to which the suit is transferred shall recall all or any of the witnesses who have been examined and take their evidence afresh.”

19. To section 193 the following shall be added, namely:—

“A Court continuing a suit under section 191 may recall and re-examine a witness who has departed in accordance with section 173.”

20. (1) In section 209, for the first thirteen words the words “When a decree is for the payment of money” shall be substituted.

(2) To the same section the following shall be added, namely:—

“Where such a decree is silent with respect to the payment of further interest on such aggregate sum as aforesaid from the date of the decree to the date of payment or other earlier date, the Court shall be deemed to have refused such interest, and a separate suit therefor shall not lie.”

21. (1) In section 216, for the first twenty-four words the following shall be substituted, namely :—

"If the defendant has been allowed a set-off against the claim of the plaintiff, "

(2) To the same section the following shall be added, namely :—

"The provisions of this section shall apply whether the set-off is admissible under section 111 or otherwise."

22. In section 223, for the words "in a case cognizable by a Court of Small Causes" the following shall be substituted, namely :—

"in a suit of which the value as set forth in the plaint did not exceed two thousand rupees and which, as regards its subject-matter, is not excepted by the law for the time being in force from the cognizance of either a Presidency or a Provincial Court of Small Causes "

23. In section 229, after the word "established" the words "or continued" shall be inserted.

24. After section 229 the following shall be inserted, namely :—

"229A. So much of the foregoing sections of this Chapter as empowers a Court to send a decree for execution to another Court shall be construed as empowering a Court in British India to send a decree for execution to any Court established or continued by the authority of the Governor General in Council in the territories of any Foreign Prince or State to which the Governor General in Council has, by notification in the Gazette of India, declared this section to apply."

25. The last paragraph of section 230 is hereby repealed.

26. (1) In section 244, for clause (c) the following shall be substituted, namely :—

"(c) any other questions arising between the parties to the suit in which the decree was passed, or their representatives, and relating to the execution, discharge or satisfaction of the decree or to the stay of execution thereof."

(2) To the same section the following shall be added, namely :—

"If a question arises as to who is the representative of a party for the purposes of this section, the Court may either stay execution of the decree until the question has been determined by a separate suit or itself determine the question by an order under this section."

27. For the last paragraph of section 258 the following shall be substituted, namely :—

"Unless such a payment or adjustment has been certified as aforesaid, it shall not be recognized as a payment or adjustment of the decree by any Court executing the decree."

28. (1) In the first proviso to section 266, clause (a), the words "and bedding" shall be inserted after the word "apparel".

(2) In the same proviso, clause (b), after the word "cattle" the words "and seed-grain" shall be inserted.

(3) In the same proviso, for clause (h) the following shall be substituted, namely :—

"(h) the salary of a public officer or of any servant of a Railway Company or local authority to the extent of—

(i) the whole of the salary where the salary does not exceed twenty rupees monthly ;

(ii) twenty rupees monthly where the salary exceeds twenty rupees and does not exceed forty rupees monthly ; and

(iii) one moiety of the salary in any other case."

(4) To the same proviso, after clause (l), the following shall be added, namely :—

"(m) any allowance declared by any law passed under the Indian Councils Act, 1861, by a Governor or a Lieutenant-Governor in Council to be exempt from liability to attachment or sale in execution of a decree ;

"(n) where the judgment-debtor is a person liable for the payment of land-revenue, any moveable property which under any law applicable to him is exempt from sale for the recovery of an arrear of such revenue."

(5) In the Explanation to the same proviso, for the word and letter "and (j)" the letters and word "(j) and (m)" shall be substituted.

29. In section 289 the words "on the spot where the property is attached" are hereby repealed.

30. To section 320 the following shall be added, namely :—

"Rules under this section may confer upon the Collector or any gazetted subordinate of the Collector all or any of the powers which the Court might exercise in the execution of the decree if the execution thereof had not been transferred to the Collector, including the powers of the Court under sections 294 and 312, and

may provide for orders passed by the Collector or any gazetted subordinate of the Collector, or orders passed on appeal with respect to such orders, being subject to appeal to and revision by superior Revenue-authorities as nearly as may be as the orders passed by the Court, or orders passed on appeal with respect to such orders, would be subject to appeal to and revision by appellate or revisional Courts under this Code or other law for the time being in force if the decree had not been transferred to the Collector.

"A power conferred by the rules upon the Collector or any gazetted subordinate of the Collector, or upon any appellate or revisional authority, shall not be exerciseable by the Court or by any Court in exercise of any appellate or revisional jurisdiction which it has with respect to decrees or orders of the Court.

"In executing a decree transferred to the Collector under this section, the Collector and his subordinates shall be deemed to be acting judicially within the meaning of Act No. XVIII of 1850 (*an Act for the protection of Judicial Officers*).

31. (r) In section 349, for the words "is under arrest" the words "is in custody under the foregoing provisions of this Code" shall be substituted.

(2) In section 354, between the word "and" and the words "shall operate" the words "every order under that section appointing a Receiver" shall be inserted.

(3) For the second paragraph of section 360 the following shall be substituted, namely:—

"A Court so invested may entertain an application under section 344 by any person who has been arrested or imprisoned, or against whose property an order of attachment has been made, in execution of a decree for money passed by that Court."

(4) At the end of Chapter XX the following shall be inserted, namely:—

"360A. Nothing in this Chapter shall apply to any Court having jurisdiction within the limits of the town of Calcutta, Madras or Bombay."

32. (r) For sections 363 and 364 the following shall be substituted, namely:—

"363. If there are more plaintiffs than one, and any of them dies, and if the right to sue does not survive to the surviving plaintiff or plaintiffs alone, but survives to him or them and the legal representative of the deceased plaintiff jointly, the Court may cause the legal representative, if any, of the deceased plaintiff to be made a party, and shall thereupon cause an entry to that effect to be made on the record and proceed with the suit."

(2) For section 365 the following shall be substituted, namely:—

"365. In case of the death of a sole plaintiff or sole surviving plaintiff, the legal representative of the deceased may, where the right to sue survives, apply to the Court to have his name entered on the record in place of the deceased plaintiff, and the Court shall thereupon enter his name and proceed with the suit."

(3) To section 368 the following shall be added, namely:—

"The legal representative of a deceased defendant may apply to have himself made a defendant in place of the deceased defendant, and the provisions of this section, so far as they are applicable, shall apply to the application and to the proceedings and consequences ensuing thereon."

(4) After section 372 the following shall be added, namely:—

"372A. The provisions of section 5 of the xv Indian Limitation Act, 1877, applicable to appeals shall apply to applications under sections 365, 368 and 371."

33. To section 381 the following shall be added, namely:—

"or show good cause why such time should be extended, in which case the Court may extend it."

"Where a suit is dismissed under this section, the plaintiff may apply for an order to set the dismissal aside, and, if it is proved to the satisfaction of the Court that he was prevented by any sufficient cause from furnishing the security within the time allowed, the Court shall set aside the dismissal upon such terms as to security, costs or otherwise as it thinks fit, and shall appoint a day for proceeding with the suit."

"The dismissal shall not be set aside unless the plaintiff has served the defendant with notice in writing of his application."

"The provisions of the Indian Limitation Act, xv 1877, with respect to an application under section 103, and of this Code with respect to an appeal from an order rejecting such an application, shall apply, so far as they can be made applicable, to an application under this section for an order to set aside the dismissal of a suit, and to an appeal from an order rejecting such an application, respectively."

34. In section 386, for the words "or to any pleader of a High Court whom the Court issuing the commission thinks fit to appoint" the following shall be substituted, namely:—

"or to any pleader or other person whom the

Court issuing the commission may, subject to any rules of the High Court in this behalf, think fit to appoint."

35. In section 419, after the words "Government Pleader in any Court" the words "or such other person as the Local Government may for any Court appoint in this behalf" shall be inserted.

36. In section 424, after the words "intending plaintiff" the words "and the relief which he claims" shall be inserted.

37. (1) In section 432, after the words "British India" the following shall be inserted, namely:—

"or at the request of any person competent in the opinion of the Government to act on behalf of such Prince or Chief,".

(2) To the same section the following shall be added, namely:—

"An appointment under this section may be made for the purpose of a specified suit or of several specified suits, or for the purpose of all such suits as it may from time to time be necessary to prosecute or defend on behalf of the Prince or Chief.

"A person appointed under this section may authorise or appoint persons to make and do appearances, applications and acts in any such suit or suits as if he were himself a party to the suit or suits."

38. For section 433 the following shall be substituted, namely:—

"433. (1) Any such Prince or Chief, and any ambassador or envoy of a Foreign State, may, with the consent of the Governor General in Council, certified by the signature of one of the Secretaries to the Government of India (but not without such consent), be sued in any competent Court.

"(2) Such consent may be given with respect to a specified suit or to several specified suits, or with respect to all suits of any specified class or classes, and may specify, in the case of any suit or class of suits, the Court in which the Prince, Chief, ambassador or envoy may be sued; but it shall not be given unless the Prince, Chief, ambassador or envoy—

(a) has instituted a suit in the Court against the person desiring to sue him, or

(b) by himself or another trades within the local limits of the jurisdiction of the Court, or

(c) is in possession of immoveable property situate within those limits and is to be sued with reference to such possession or for money charged on that property.

"(3) No such Prince, Chief, ambassador or envoy shall be arrested under this Code, and,

except with the consent of the Governor General in Council certified as aforesaid, no decree shall be executed against the property of any such Prince, Chief, ambassador or envoy.

"(4) The Governor General in Council may, by notification in the Gazette of India, authorise a Local Government and any Secretary to that Government to exercise, with respect to any Prince, Chief, ambassador or envoy named in the notification, the functions assigned by the foregoing sub-sections to the Governor General in Council and a Secretary to the Government of India, respectively.

"(5) A person may, as a tenant of immoveable property, sue, without such consent as is mentioned in this section, a Prince, Chief, ambassador or envoy from whom he holds or claims to hold the property."

39. (1) Section 434 shall become section 229B, and any reference made before the commencement of this Act in any notification or other document to section 434 shall be read as a reference to section 229B.

(2) In section 229B, the words "or continued" shall be inserted after the word "established".

Insertion of new section 434.

40. After section 433 the following section shall be inserted, namely:—

Style of Princes and Chiefs as parties to suits.

"434. A Sovereign Prince or ruling Chief may sue, and shall be sued, in the name of his State:

"Provided that in giving the consent referred to in the last foregoing section the Governor General in Council or Local Government, as the case may be, may direct that any such Prince or Chief shall be sued in the name of an agent or in any other name."

41. To section 464 the following shall be prefixed, namely:—

"Nothing in this Chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued, by direction of the Governor General in Council or a Local Government, in the name of an agent or in any other name, and".

42. In section 503, clause (d), the words "as the Court thinks fit" shall be inserted after the words "by way of remuneration".

43. In section 504, for the words "the Court may appoint the Collector" the words "the Court may, with the consent of the Collector, appoint him" shall be substituted.

44. In section 539, for the words "having a direct interest" the words "having an interest" shall be substituted.

Addition to section 540. 45. To section 540 the following shall be added, namely :—

"An appeal may lie under this section from an original decree passed *ex parte*."

Addition to section 549. 46. To section 549 the following shall be added, namely :—

"If such security be furnished, any costs for which a surety may have rendered himself liable may be recovered from him in execution of the decree of the Appellate Court in the same manner as if he were the appellant."

Substitution of new section for section 551. 47. (1) For section 551 the following shall be substituted, namely :—

"551. (1) The Appellate Court, if it thinks fit, may, after fixing a day for hearing the appellant or his pleader and hearing him accordingly if he appears on that day, dismiss the appeal without sending notice of the appeal to the Court against whose decree the appeal is made and without serving notice on the respondent or his pleader.

"(2) If on the day fixed under sub-section (1) or any other day to which the hearing may be adjourned the appellant does not attend in person or by his pleader, the appeal shall be dismissed for default.

"(3) The dismissal of an appeal under this section shall be notified to the Court against whose decree the appeal is made."

(2) For the first paragraph of section 552 the following shall be substituted, namely :—

"Unless the Appellate Court dismisses the appeal under the last foregoing section, it shall fix a day for hearing the appeal."

(3) In section 558 the words and figures "section 551, sub-section (2)," shall be inserted before the word and figures "section 556".

48. (1) For the proviso to the first paragraph of section 561 the following shall be substituted, namely :—

"Provided he has filed the objection in the Appellate Court within one month from the date of the service on him or his pleader under section 553 of notice of the day fixed for hearing the appeal, or within such further time as the Appellate Court may see fit to allow."

(2) To the same section the following shall be added, namely :—

"Unless the respondent files with the objection a written acknowledgment from the appellant or his pleader of having received a copy thereof, the Appellate Court shall cause such a copy to be served, as soon as may be after

the filing of the objection, on the appellant or his pleader, at the expense of the respondent.

"The provisions of Chapter XLIV shall, so far as they can be made applicable, apply to an objection under this section."

49. (1) In section 562 the words "so as to exclude any evidence of fact which appears to the Appellate Court essential to the determination of the rights of the parties" are hereby repealed.

(2) In the same section, for the word "investigate" the word "determine" shall be substituted.

50. Section 563 is hereby repealed.

51. In section 565, for the word "shall" the word "may" shall be substituted.

52. (1) In section 566 the words "and the evidence upon the record is not sufficient to enable the Appellate Court to determine such issue or question" are hereby repealed.

(2) In the same section, between the words "the Appellate Court may" and the words "frame issues" the words "if necessary" shall be inserted.

53. (1) In section 582, for the words "the words 'plaintiff,' 'defendant' and 'suit' shall be held to include an appellant, a respondent and an appeal, respectively," the following shall be substituted, namely :—

"the word 'plaintiff' shall be held to include a plaintiff-appellant or defendant-appellant, the word 'defendant' a plaintiff-respondent or defendant-respondent, and the word 'suit' an appeal".

(2) In the same section, the words and figures "including those of section 372A," shall be inserted after the words "The provisions hereinbefore contained".

Addition to section 584. 54. To section 584 the following shall be added, namely :—

"An appeal may lie under this section from an appellate decree passed *ex parte*."

55. (1) In section 588, clause (1), for the word "or" the word "for" shall be substituted.

(2) In the same section, clause (16), for the words "the first paragraph of" the words "and orders under" shall be substituted.

56. The first paragraph of section 589, and the word "other" in the second paragraph of that section, are hereby repealed.

57. Section 599, and in section 601 the words "within thirty days from the date of the order", are hereby repealed.

58. After the second paragraph of section 610

Addition to section 610. the following shall be inserted, namely:—

"In so far as the order awards costs to the respondent, it may be executed against a surety therefor, to the extent to which he has rendered himself liable, in the same manner as it may be executed against the appellant :

"Provided that such notice in writing as the Court in each case thinks sufficient has been given to the surety."

Addition to section 620. 59. To section 626 the following proviso shall be added, namely:—

"and

"(c) an application made under section 624 to the Judge who delivered the judgment may, if that Judge has ordered notice to issue under proviso (a) to this section, be disposed of by his successor."

Addition of new sections after section 646. 60. After section 646 the following shall be inserted, namely:—

646A. (1) If at any time before judgment a Court in which a suit has been instituted doubts whether the suit is cognizable by a Court of Small Causes or is not so cognizable, it may submit the record to the High Court with a statement of its reasons for the doubt as to the nature of the suit.

"(2) On receiving the record and statement the High Court may order the Court either to proceed with the suit or to return the plaint for presentation in such other Court as it may in its order declare to be competent to take cognizance of the suit.

646B. (1) If it appears to a District Court that a Court subordinate thereto has, by reason of erroneously holding a suit to be cognizable by a Court of Small Causes or not to be so cognizable, failed to exercise a jurisdiction vested in it by law, or exercised a jurisdiction not so vested, the District Court may, and, if required by a party, shall, submit the record to the High Court with a statement of its reasons for considering the opinion of the subordinate Court with respect to the nature of the suit to be erroneous.

"(2) On receiving the record and statement, the High Court may pass such order in the case as it thinks fit.

"(3) With respect to any proceeding subsequent to decree in any case submitted to the High Court under this section, the High Court may make such order as in the circumstances appears to it to be just and proper.

"(4) A Court subordinate to a District Court shall comply with any requisition which the

District Court may make for any record or information for the purposes of this section."

61. (1) For the third paragraph of section 64 Amendment of, and the following shall be substituted:—

"and the Court making an arrest under this section shall send the person arrested to the Court by which the warrant of arrest was issued, unless he shows cause to the satisfaction of the former Court why he should not be sent to the latter Court, or unless he furnishes sufficient security for his appearance before the latter Court or (where the case is one under Chapter XXXIV) for satisfying any decree that may be passed against him by that Court, in either of which cases the Court making the arrest shall release him."

(2) To section 648 the following shall be added, namely:—

"Where a person to be arrested or moveable property to be attached under this section is within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal or at Madras or Bombay or of the Court of the Recorder of Rangoon, the copy of the warrant of arrest or of the order of attachment, and the probable amount of the costs of the arrest or attachment, shall be sent to the Court of Small Causes of Calcutta, Madras Bombay or Rangoon, as the case may be, and that Court, on receipt of the copy and amount shall proceed as if it were the District Court."

62. In section 650A, the words "or continued" shall be inserted after the word "established".

Addition to section 652. 63. To section 652 the following shall be added namely:—

"A High Court not established under the Statute 24 & 25 Victoria, chapter 104 (*an Act for establishing High Courts of Judicature in India*) may, from time to time, with the previous sanction of the Local Government, make, with respect to any matter other than procedure, any rule which any High Court so established might under section 15 of that Statute make with respect to any such matter for any part of the territories under its jurisdiction which is not included within the limits of a presidency-town. Rules so made shall be published in the same manner, and shall thereupon have the same force, as rules made and published under this section for the regulation of matters connected with procedure."

64. In form No. 137 of the fourth schedule the words "bound by the decree" shall be inserted after the words "remove any person".

65. (1) After clause (n) of section 17 of the Indian Registration Act, 1877, as amended by the Indian Registration Act, 1877.

1886, the following clause shall be added, namely:—

“(o) a certificate of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue officer.”

(2) In the second paragraph of section 50 of the same Act, for the word and letter “and (u)” the letters and word “(n) and (o)” shall be substituted.

(3) The Indian Registration Act, 1877, shall be construed as if the amendments made in it by this section had been made therein by Act XII of 1879 (*an Act to amend the Code of Civil Procedure, the Registration Act, 1877, and the Limitation Act, 1877*):

Provided that nothing in this sub-section shall be deemed to affect a decree or order made by any Court before the commencement of this Act.

66. (1) No. 161 of the second schedule to the Indian Limitation Act, 1877, shall be transposed and become No. 173A, and the entry against it in the second column of that schedule shall be “Ditto”, signifying ninety days.

(2) Nos. 171, 171A and 171B of the same schedule are hereby repealed.

(3) For No. 171C of the same schedule the following shall be substituted, namely:—

Description of Application.	Period of Limitation.	Time from which period begins to run.
171. Under section 371 of the Code of Civil Procedure, or under that section and section 582 of the same Code, for an order to set aside an order for abatement or dismissal.	Sixty days.	The date of the order for abatement or dismissal.

(4) After No. 175 of the same schedule the following shall be inserted, namely:—

Description of Application.	Period of Limitation.	Time from which period begins to run.
175A. Under section 365 of the Code of Civil Procedure by the legal representative of a deceased plaintiff, or under that section and section 582 of the same Code by the legal representative of a deceased plaintiff-appellant or defendant-appellant.	Six months	The date of the death of the deceased plaintiff or of the deceased plaintiff-appellant or defendant-appellant.
175B. Under section 366 of the Code of Civil Procedure by a defendant, or under that section and section 582 of the same Code by a plaintiff-respondent or defendant-respondent.	Ditto	The date of the death of the deceased plaintiff or of the deceased defendant-appellant or plaintiff-appellant.
175C. Under section 368 of the Code of Civil Procedure to have the legal representative of a deceased defendant made a defendant, or under that section and section 582 of the same Code to have the legal representative of a deceased plaintiff-respondent or defendant-respondent made a plaintiff-respondent or defendant-respondent.	Ditto	The date of the death of the deceased defendant or of the deceased plaintiff-respondent or defendant-respondent.

S. HARVEY JAMES,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 16th March, 1888.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Rana Sir Shankar Bakhsh Singh Bahadur, K.C.I.E.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble W. S. Whiteside.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Maharaja of
Vizianagram.

INVENTIONS AND DESIGNS BILL.

The Hon'ble MR. SCOBLE moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to the Protection of Inventions and Designs be taken into consideration. He said:—

"Since I presented the Report of the Select Committee on this Bill four weeks ago, I have had very few communications regarding it. Some suggestions have been made to which I will briefly refer.

"The first relates to the time given to foreign inventors within which to apply for an exclusive privilege for their inventions in British India. In the Bill this is fixed at one year from the date of the grant of the patent elsewhere than in the United Kingdom. It is urged that two and a half or three years should be allowed : but the Select Committee was distinctly of opinion that, in the public interest, one year was a reasonable time to grant for such applications, and I have therefore been unable to accept this suggestion. On the same ground I propose to retain the provision that when a patent expires in the country of its origin it shall also expire in India. Where the public interest and the interest of the inventor are in conflict, the former must prevail : and there seems no good reason why patents which have expired elsewhere should be kept alive to the disadvantage of the people of this country.

"It has also been urged that section 30, which allows 'any person' to apply to a High Court to quash an exclusive privilege upon certain specified grounds, ought to be limited to those classes of persons who are entitled to petition the Courts in England for revocation of patents under section 26 of 46 & 47 Vic., c. 57, that is to say, the Advocate General or any one authorised by him, or any person alleging that the patent was obtained in fraud of his rights, or that he was the true inventor, or that he had manufactured, used or sold the invention before the date of the patent. This point had not escaped the notice of the Select Committee, who preferred not to cut down the larger words of the Act of 1859, but to impose the condition that when an exclusive privilege is thus attacked the Court may require the attacking party to give security for costs, and in this way to put a check on vexatious litigation.

"I have therefore no amendments to propose in the Bill."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

MEASURES OF LENGTH BILL.

The Hon'ble MR. SCOBLE also moved for leave to introduce a Bill to declare the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India. He said :—

"This Bill has its origin in five communications from the Bengal, Madras, Bombay, Rangoon and Karáchi Chambers of Commerce, asking that the English standard yard may be declared by law to be the standard measure of length for British India.

"The Bengal and Rangoon Chambers base their request on the general ground that it is anomalous that there should be no legal standard of length in this country while there is one in the United Kingdom, and that the absence of such a standard causes, in their opinion, 'difficulties in the working of the piece-goods trade of the country.' The Karáchi Chamber's representation is in similar general terms, their main ground being that 'in the working of the piece-goods trade of this country a standard of length is essentially necessary for the protection and convenience of the same.' But the Bombay and Madras Chambers go more into particulars, and urge the fixing of a legal standard of length on the ground that, under the existing law, the marking of false lengths on cloth goods is not punishable, and ought to be made so.

"Without entering upon the question whether the existing law is sufficient to deal with cases of cheating by false measurement, I think it must be admitted to be desirable that some standard measure of length should be adopted, and that, by the adoption of such a standard, fraud will be at all events rendered more difficult than it is at present. This is not the first time that the question has been considered by your Lordship's Council. In 1870, Colonel Strachey introduced a Bill to regulate the weights and measures of British India, and described its object to be 'to adopt for India for the first time some fixed standard of

quantity where none had hitherto existed, and to place once for all on a definite basis the multitude of transactions of trade and commerce which till now had been left to be settled too often in a manner that placed the buyer at the complete mercy of the seller and gave the most objectionable openings to fraudulent dealings.' Unfortunately, as I think, the French metre was adopted in Act XI of 1870 as the unit for measures of length; but this Act was disallowed by the Secretary of State, and Act XXXI of 1871, which took its place, relates only to measures of weight and capacity.

"On looking through the report of the Committee which was appointed in 1868 to revise the system of weights and measures for British India, and which report was the basis of the legislation of 1870, I find it stated, 'with reference to measures of length, the English yard, foot and inch appear to be now used generally throughout British India;' and again 'in linear measure the Department of Public Works has done much to introduce our scale. The English yard has partially superseded the ever varying *gas* of the Native dynasties throughout India. In all parts of the country people now use the English foot and inch, and hawkers sell their cloth by the English yard.' It is probable that, in the twenty years which have elapsed since these observations were written, English measures of length have become even more widely used, and that the statement of the Bombay Chamber of Commerce may be accepted that 'the English yard, with its subdivision of feet and inches, is now so generally known and used throughout the country that it forms by far the most convenient length for adoption.'

"The object of the Bill which I ask leave to introduce is to give a settled legal meaning to the words which denote these measures, and thus pave the way for future legislation on the lines of the Merchandise Marks Act, which came into force in England last year, and the main provisions of which appear to be quite as much needed in this country as at home."

The Hon'ble MR. STEEL said:—"The proposed legislation will be welcomed by the mercantile community. The Bill which the hon'ble member proposes to introduce is a small measure, but it is a necessary preliminary to further legislation. There is a general consensus of opinion that it will be soon desirable to legislate in India on the same lines as the Merchandise Marks Bill recently passed in England; but as that measure is of an extremely complicated character, and has already developed certain faults which will require amendment, there is a general agreement that it is not desirable to initiate hasty legislation in India. When full experience has been gained of the working of the English Act, and when it is decided to follow it here, the prior establishment of the standard measure will be found to have facilitated such legislation."

The Hon'ble RAJA PEARI MOHAN MUKERJI said:—"When the Government of Bengal a few months ago invited public opinion on the desirability of having a law for defining a standard unit of measure, it was apprehended in certain quarters that the intention of the Government was to supersede all local measures of length by a uniform measure throughout British India. The observations made by the Hon'ble the Law Member will remove that apprehension. The object of the Bill which he wishes to introduce is very different from what was at that time apprehended. Different provincial Acts defined the unit of measure which should obtain in the presidency-towns of Calcutta, Madras and Bombay, but there was absolutely no law whatever declaring what was the unit of measure outside the limits of the presidency-towns. It is to fill the void in the Statute-book that I think the present measure is intended. Perhaps, looking to the discussions which took place in 1864, and to which the learned Law Member has referred, it would have been more desirable if the unit of the French metre had been adopted. But for the present at least we must, I think, be content with the standard measure which obtains in the United Kingdom."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also introduced the Bill.

The Hon'ble MR. SCOBLE also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in

the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

The Council adjourned to Friday, the 23rd March, 1888.

S. HARVEY JAMES,

Secretary to the Govt. of India,

Legislative Department.

FORT WILLIAM; }
The 19th March, 1888. }



SUPPLEMENT TO
The Gazette of India.

No. 12.} CALCUTTA, SATURDAY, MARCH 24, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending March 14th, 1888.

The unsettled weather, which prevailed at the close of last week over certain parts of the country, continued on the 8th when rain was reported from nearly all the stations in the Central Provinces as well as from Hazaribagh, Galle, Cochin, Belgaum, Sutna and Secunderabad. The barometer had fallen everywhere—rapidly over Northern India and moderately to briskly elsewhere. Barometric readings were uniform and relatively high over the Peninsula, Guzerat and Sind, but to the northward of those regions pressure decreased and reached its lowest point at Roorkee. The hottest part of the Indian region was the Eastern Peninsula, where Thyetmio reported a maximum temperature of 102°. The report of the 9th showed that pressure was still giving way, and that, consequent on the fall continuing greatest in the north, the barometric difference between the north and south had increased. The weather had improved over the Central Provinces, but had become more unsettled in Bengal and Assam, where rain had fallen at most stations. Rain had also occurred at Vizagapatam and Diamond Island. The Eastern Peninsula remained the hottest part of the Indian region, but the highest temperature recorded was only 99°. On the 10th a small but rather deep depression appeared over the west of the Punjab, with its centre near Dera Ismail Khan. At the same time a slight depression had also been developed in Western Bengal, with its centre near Hazaribagh. These two depressions had occasioned a further moderate to rapid fall of pressure over Northern India, while over Southern India, though the barometer there also was falling, the change had been relatively small, hence the barometric difference between north and south had still further increased and gradients over North-Western India were abnormally steep for the season. Around the Punjab depression, though

there was a strongly marked cyclonic circulation of the winds, there was fairly bright and fine weather, but in the neighbourhood of the much slighter Bengal depression, probably owing to the source from which the winds were derived, the skies were cloudy to overcast and rain had fallen. Temperature had decreased suddenly and largely in East Bengal and Assam, the change amounting to 12° at Dacca, to 7° at Silchar and to 5° at Thyetmio, Chittagong and Dhubri. In consequence of this fall in Eastern India, the Burmese Peninsula was no longer the seat of the highest temperature, which had been transferred to the opposite side of India to Sind, where Jacobabad reported a maximum of 102° , Hyderabad of 100° , and Deesa of 99° . On the 11th there was comparatively little change shown in the general distribution of pressure. The Bengal depression had developed slightly, while that in the Punjab had on the contrary become somewhat diffused. With these exceptions there was but little alteration. Rain had generally ceased in Bengal though strong southerly winds from the Bay still fed into the depression over Chutia Nagpur. Some rain had fallen at Murree and Ranikhet, but as was the case on the 10th the weather in the neighbourhood of the Punjab depression was generally fair. The Lower Indus Valley remained the hottest part of India, a maximum of $102^{\circ}5$ being reported from Jacobabad and of $100^{\circ}2$ from Hyderabad. The chart of the 12th showed that the depression over Chutia Nagpur had to a certain extent coalesced with the low-pressure area in the North-West, so that in addition to the depression near Lahore an arm of relatively low readings extended from Rajputana and the south-east of the Punjab south-eastward as far as Hazaribagh. To the south of this band the winds were generally westerly; to the east, southerly, and to the north easterly. One effect of this change in the distribution was that apparently the moist air from the Bay penetrated directly into Upper India and as a consequence the skies over Northern India were more cloudy and rain more general. From Assam and East Bengal rain was also reported, the amount received at Dacca being as much as $2\frac{1}{4}$ inches. At the head of the Bay the wind was very strong. With the advance of moister winds into Northern India and the increase of cloud, temperature fell briskly, and the hottest region deserted Sind and retreated southward to the Bombay Deccan where Sholapur reported a maximum of 101° . On the 13th an important change was shown; the band of low pressures had moved bodily southward and extended from Sind east-south-eastward almost as far as the Carnatic, while at the same time relatively high pressures were established along the line of the hills. In consequence the flow of moist air from the Bay into Upper India was encouraged and rain fell at the great majority of the stations lying to the northward of the band of low pressure. The heaviest fall was again at Dacca. The region of greatest heat had again moved southward and was shown over Madras, where Cuddapah reported a maximum of 101° and Kurnool a maximum of 100° . The chart of the 14th showed that the distribution of pressure had again changed, the area of lowest readings lying over West Bengal and the east of the Central Provinces, while a large high-pressure area overlay the west and south of the Peninsula and the south of the Bay. Accompanying the depression over Bengal were strong southerly winds which brought up much moisture from the Bay and as a consequence very cloudy weather prevailed over Bengal and rain had fallen very generally. Nearly 1 inch of rain fell at Berhampore and over half an inch at Dacca, Silchar and Purneah.

Pressure.— Compared with the normal of the month, the mean pressure of the past week has exceeded the average in Burma, the greater part of Bengal and Assam, Ceylon, Malabar, Bombay, the Central Provinces and Madras, but has been in defect over Upper India from Behar to Peshawar and over Central India, Sind and Rajputana. The greatest deficiency was in the west of the Punjab and was largely attributable to the rather deep depression which appeared near Dera-Ismail Khan on the 10th.

Temperature.— The weather has been warmer than usual on the plains of Upper India and in Sind, but elsewhere the mean temperature of the week has been below the monthly average. The deficiency was greatest in Bengal where the mean temperature of Dacca, Berhampore and Dhubri was about 6° below the normal.

Humidity.—The air was generally rather damp except in Burma, and in parts of the Punjab and the west coast.

Rain.—Has fallen during the week in all Provinces except Sind and Rajputana, but, except in Northern India and the Central Provinces, the amounts were not large. In Bengal and Assam 12 out of the 16 reporting stations received rain, the amount averaging $1\frac{1}{4}$ inch to each station.

The concluding table gives the total rainfall of the past week according to provinces :—

DIVISIONS.	Number of stations.	Total rainfall.
Burma	1	0'16
Bengal and Assam	12	15'01
North-Western Provinces and Oudh	7	3'18
Punjab	5	1'83
Hill Stations	6	4'34
Ceylon	1	0'53
Malabar Coast	3	1'13
Bombay	3	0'06
Berars and Central Provinces	8	1'78
Guzerat and Central India	1	0'08
Sind—Rajputana	0	0
Madras	3	0'45

W. L. DALLAS,

Asstt. Meteorological Reporter to the Govt. of India.

Simla, 16th March, 1888.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 17th March 1888.*—Slight rain in eight districts, Rainfall to date generally sufficient but more wanted in parts of Vizagapatam, Bellary, Madura, Tinnevely, Coimbatore and Salem. Crops generally good but very slightly damaged here and there by disease or want of rain; wet crops under rain-fed tanks in parts of Bellary and Madura have withered owing to deficient water-supply. Pasture generally sufficient but scanty in Malabar and parts of Anantapur and Madura and decreasing in Vizagapatam and parts of Coimbatore and Salem. No material fluctuations in prices. General prospects favourable.

Bombay.—*For week ending 21st March 1888.*—Rain in parts of Sind and Poona, beneficial to late crops in Shikarpur; prospects of wheat crop in one taluka of Upper Sind Frontier injured by closing of the Sukkur Canal. Cotton crop in Broach damaged, standing crops otherwise good. Cotton picking continues in parts of Gujarat, Kathiawar, Bijapur and Dharwar. Harvesting of late crops in progress generally; land being prepared for next season's crops in Hyderabad, Shikarpur, Poona, Satara, Bijapur, Belgaum, Dharwar, Ratnagiri, Kanara and Kathiawar; probable outturn of cotton in Broach $8\frac{1}{4}$ annas, of cotton and wheat in Kaira 10 annas and of late crops in general 9 annas on an average in Panch Mahals, 10 to 12 annas in Ratnagiri, and 8 to 10 annas in Baroda.

Bengal.—*For week ending 20th March 1888.*—Rain throughout North and East Bengal, in greater part of South-West Bengal and North Behar, and

in the Sonthal Pergunnahs and Cuttack districts. *Rabi* harvest in progress and yield on the whole promising. Opium collection satisfactory and almost completed. Sugarcane has been a good crop generally. Rain has been very favourable to the cultivation of early rice and jute. Spring rice doing well. Indigo prospects good throughout Behar and in Bankoora, Nuddea and Jessore. *Mahua* crop in Chota Nagpore and Sonthal Pergunnahs promises well. Abundant mango crop expected, though in some places the blossoms have been injured by rain and high wind. No material change in the price of rice during the last fortnight. The price of Indian-corn in Darjeeling has gone up considerably owing to demands for the Sikkim Field Force. Reports have been received from Pooree indicating the existence of some scarcity in parts of the Chilka Tract and Khoorda; relief works may be found necessary, but further information awaited.

N.-W. Provinces and Oudh.—*For week ending 21st March 1888.*—Slight rain and hail in several districts. Heat is increasing. *Rabi* harvest every where satisfactory. Opium collection good. Prices of grains are falling. The condition of cattle is generally good.

Punjab.—*For week ending 21st March 1888.*—Rain has fallen in some districts. Prices are generally stationary, though falling slightly in three districts. *Kharif* ploughings and sugarcane and cotton sowings in progress. *Rabi* prospects are generally reported good. The *barani* crops suffered slightly for want of rain in Amritsar. Crops seriously injured by hail in Daska and Sialkote tahsils; east wind has also slightly injured the gram crop in Umballa. Stock cattle are reported healthy. Prospects of fodder are improving, but it is still scarce in some districts. Poppy crops average, they are slightly injured by hail in Sialkote.

Central Provinces.—*For week ending 21st March 1888.*—Weather seasonable; slight rain in Seoni. Harvesting of winter crops continues. Prospects favourable. Sugarcane being planted. Prices falling.

Burma.—*For week ending 17th March 1888.*—Slight rain has fallen in Mergui, Bhamo, Shwebo, Sagaing, Pagan and Myadaung districts. Reports regarding dry weather crops continue satisfactory. Estimated outturn of crops remains unchanged except in Mandalay where it has risen from 12 to 16 annas. Price of paddy has risen in Rangoon, Hanthawaddy, Prome, Henzada, Thayetmyo, Moulmein and Amherst districts of Lower Burma, and in Shwebo, Myingyan, Minbu and lower Chindwin districts of Upper Burma; prices stationary elsewhere.

Assam.—*For the week ending 21st March 1888.*—Weather warm. Rain has done much good. Crushing of sugarcane still continues in parts. Early rice is being sown. Tea plucking begun.

Mysore and Coorg.—*For week ending 21st March 1888.*—Some rain in the civil and military station of Bangalore and in the Kolar District, elsewhere no rain. Standing crops in good condition except in one taluk of the Tumkur district where the paddy crop is suffering from want of water. Outturn of harvests fair. Condition of stock cattle generally good. Prices slightly risen in the Bangalore district and fallen in the Chittaldroog district.

In Coorg there is no crop.

Berar and Hyderabad.—*For week ending 21st March 1888.*—Weather hot and cloudy. Harvesting of *rabi* crops completed and threshing in progress. Outturn of *rabi* crops is expected to be good. Fields are being prepared for next *kharif* crop except in Amraoti district. Agricultural stock is in good condition and fodder sufficient. No noticeable change in the prices of food grains.

Hyderabad had no rain during the week. Agricultural prospects continue fair. Prices stationary.

Central India.—*For week ending 21st March 1888.*—Agricultural operations completed in Gwalior, started in Goona, and in progress elsewhere. Standing crops fairly good. No change in probable outturn of harvest and condition of

crops, agricultural stock, pasturage or fodder, or prices of food grains since last report. No change in prospects of opium crop.

Rajputana.—*For week ending 21st March 1888.*—Some rain fell in Shapura, Bhurtpore, Ulwar and Bikaner. Agricultural operations satisfactory. Standing crops good. Crop prospects and agricultural stock good. Slight damage by hailstorm and blight in Merwara and Ulwar. Pasturage or fodder sufficient generally. Prices falling at places; steady at others. Opium slightly injured in a few places.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
HOME DEPARTMENT.

ARRANGEMENTS MADE BY MESSRS. THOMAS COOK AND SON FOR FACILITATING
THE MOVEMENTS OF PILGRIMS FROM INDIA TO THE HEDJAZ AND BACK.

The following is published for general information :—

No. P.-277—2, dated Bombay, the 27th February 1888.

From—Messrs. THOMAS COOK AND SON,
To—The Secretary to the Government of India, Home Department.

I beg to inform you that after last season's experience we have decided that, in order to successfully carry out the requirements of the Government of India in the facilitating of the movement of pilgrims, it is necessary for us to charter steamers in order to have them as far as possible under our own control.

2. We have therefore arranged during the coming season to charter and despatch four steamers from Bombay to Jeddah and two from Jeddah to Bombay.

3. The departures from Bombay will take place on or about the following dates, *vis.* :—

April 15th, June 20th, July 3rd and 15th.

4. The steamer in April will enable those who wish to avoid the monsoon weather, and to spend the month of Ramzan in the Hedjaz.

Trusting that these arrangements will be satisfactory to the Government.

**GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.**

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1887 AND 1st HALF OF FEBRUARY 1888.

See Supplement to the *Gazette of India*, dated 28th January and 11th February 1888.)

[illegible]

MYSORE.

Secunderabad
Belkum
Chandragiri

MYSORE.

Bangalore
Kolar
Tumkur
Mysore
Hassan
Shimoga
Kadur
Chitaldreg

RAJPUTANA.

Erinpura
Serboes
Alia
Ankura
Bilaspur
Jaisalmer
Marwar (Jodhpore)
Dholpur
Karnool

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

E. J. SINKINSON,
Offg. Secretary to the Government of India.

Ranagiri	9 14	9 4	...	...	11 6	12 2	12 11	13 7	15 10	15 10	14 11	14 11	17 10	17 10	17 10	13 0	13 0	15 6	14 0	...	...	10 14	10 14	120 0	120 0	11 10	11 10
Karwar	11 8	11 8	...	...	7 0	7 0	13 10	12 0	19 0	19 0	18 0	18 0	24 0	24 0	24 0	13 0	13 0	12 0	12 0	...	...	12 0	11 8	213 54	213 54	11 0	11 0
Panch Malu (Godhra)	8 7	8 0	...	...	8 0	8 0	11 0	11 4	...	...	12 0	13 0	20 0	20 0	20 0	...	...	16 0	16 0	...	...	10 0	10 0	160 0	160 0	13 0	13 4
Barda Camp (Sadar Bazar)	8 9	8 9	11 34	8 0	6 15	6 15	8 0	8 9	13 11	13 11	12 0	12 0	15 0	15 0	15 0	...	...	12 0	12 0	...	...	11 34	11 34	80 0	80 0	10 13	11 34
Deesa Cantonment	11 4	11 1	...	...	7 4	7 4	9 0	9 0	18 2	18 2	16 12	16 6	...	...	...	...	...	15 5	15 5	...	...	10 4	10 4	150 0	150 0	12 4	12 4
Rajkot Station	12 0	12 0	...	...	6 8	6 8	9 0	9 0	14 0	14 0	11 4	11 0	...	...	...	...	...	11 8	11 8	...	...	7 8	7 8	80 0	80 0	40 0	40 0
SIND.																												
Upper Sind Frontier	12 8	13 0	15 0	15 0	10 0	10 0	15 0	15 0	24 8	24 0	21 0	21 0	...	...	...	...	...	13 0	13 12	...	...	13 5	13 5	160 0	160 0	10 4	10 8
Karachi	11 0	11 0	15 4	14 0	8 0	8 0	14 0	14 0	18 0	17 0	15 0	15 0	...	...	...	...	...	14 0	13 8	...	...	8 0	8 0	90 0	90 0	13 0	13 0
Hyderabad (Gida Bandar)	18 0	12 0	15 0	14 8	9 0	8 15	14 8	21 0	20 8	18 0	17 8	...	...	...	...	...	...	14 0	13 0	...	...	10 0	9 12	180 0	135 0	12 0	12 8
Shikarpur	11 8	11 8	13 8	13 8	9 12	9 12	12 8	12 8	20 0	20 0	21 0	20 8	...	...	...	...	...	14 0	14 0	...	...	10 0	9 12	180 0	135 0	11 8	11 8
Sukkur	15 0	15 0	17 8	17 0	10 0	10 0	15 0	15 0	22 0	23 0	20 8	19 8	...	...	...	...	...	15 8	15 8	...	...	11 8	11 8	120 0	120 0	12 0	13 0
Thar & Parkar (Umariot)	11 6	11 8	...	...	...	...	...	...	...	...	18 1	13 0	...	...	...	...	...	...	...	...	...	...	160 0	160 0	12 0	12 0	
BENGAL.																												
Western Districts.																												
Bardwan	13 4	12 8	...	...	19 2	18 12	24 0	22 8	...	...	...	...	...	...	...	...	...	18 15	20 0	...	...	24 0	23 0	120 0	120 0	9 12	11 2
Bankura	13 12	13 8	18 0	18 0	19 8	19 8	20 6	21 6	...	...	...	...	...	...	...	...	...	16 0	16 0	...	...	34 0	32 0	320 0	320 0	11 0	11 0
Berhampore	13 8	13 8	...	...	15 12	15 12	21 0	21 0	...	...	...	...	...	...	...	...	...	21 0	20 0	...	...	...	16 8	160 0	160 0	10 8	10 0
Medinipur	15 0	15 0	...	...	22 0	22 0	24 0	23 0	...	...	...	...	...	...	...	...	...	17 0	19 0	...	...	...	13 0	120 0	120 0	...	13 0
Hooghly	14 0	14 0	...	...	10 0	10 0	17 0	10 0	...	...	...	...	...	...	...	...	...	19 0	19 0	...	...	...	13 0	120 0	120 0	8 8	10 8
Howrah	...	...	...	...	14 0	14 0	20 0	20 0	...	...	...	...	...	...	...	...	...	20 0	20 0	...	...	...	12 8	100 0	100 0	9 2	10 11
Central Districts.																												
Calcutta	12 7	13 0	22 10	22 8	10 9	10 2	16 10	16 9	15 3	15 3	11 7	11 6	...	...	...	11 6	12 4	12 4	17 12	18 13	...	...	17 0	22 3	92 10	9 9	11 6
24-Pargunnahs	16 0	16 0	22 8	22 8	8 0	8 0	20 0	19 0	...	...	...	...	...	...	...	...	...	13 5	20 0	...	...	...	21 4	90 0	100 0	9 6	10 8
Nuddea	16 6	16 0	32 0	32 0	14 8	14 8	18 5	19 4	...	...	...	...	...	...	...	...	...	22 14	22 14	...	...	...	24 10	160 0	160 0	9 2	9 2
Khoobna	21 0	18 0	23 0	21 8	16 0	16 0	160 0	160 0	8 0	9 0
Jessore	13 4	13 4	...	...	17 0	18 0	23 0	22 12	...	...	...	...	...	...	...	...	...	20 0	20 0	...	...	...	30 0	100 0	100 0	8 0	9 4
Moorshedabad	15 0	13 5	...	...	18 0	16 0	23 0	22 0	...	...	...	...	...	...	...	...	...	23 0	23 0	...	...	...	23 0	200 0	200 0	11 0	10 0
Dinapore	11 0	13 8	21 0	21 0	20 0	19 5	23 0	24 4	...	...	...	...	...	...	...	...	...	14 4	15 12	...	...	...	18 12	160 0	160 0	9 8	10 0
Rajahmulye	16 8	16 8	45 0	45 0	16 8	16 8	22 8	21 0	...	...	...	...	...	...	...	...	...	19 8	19 8	...	...	...	16 0	240 0	240 0	9 9	9 9
Rungpore	11 6	13 4	...	...	13 4	13 4	20 0	20 0	...	...	...	...	...	...	...	...	...	10 0	12 0	...	...	...	9 0	120 0	120 0	8 5	10 0
Hogra	15 0	17 4	...	...	15 0	15 0	26 4	26 4	...	...	...	...	...	...	...	...	...	21 0	24 0	...	...	...	26 4	260 0	260 0	9 4	10 0
Fubna	17 0	18 0	...	...	8 0	8 0	24 12	22 8	...	...	...	...	...	...	...	...	...	11 0	11 0	...	...	...	26 0	120 0	120 0	9 0	9 0
Darjeeling	10 0	10 0	11 0	11 0	5 0	5 0	14 0	12 0	...	...	...	...	...	...	...	...	...	15 0	15 0	...	...	...	26 0	120 0	120 0	9 0	9 0
Jalpaiguri	13 0	13 0	20 0	20 0	13 0	13 0	20 0	20 0	...	...	...	...	...	...	...	...	...	15 0	15 0	...	...	...	20 0	128 0	128 0	9 0	9 0
Eastern Districts.																												
Dacca	1 12	16 0	25 12	26 0	19 0	19 0	21 8	22 0	...	...	...	...	...	...	...	...	...	16 0	18 0	...	...	...	16 0	120 0	120 0	8 0	10 10
Farrukpore	18 0	18 0	40 0	40 0	15 0	15 0	24 0	26 0	...	...	...	...	...	...	...	...	...	15 0	16 0	...	...	...	11 0	140 0	140 0	11 0	12 0
Bachergunge	...	...	...	...	15 0	15 0	20 4	21 0	...	...	...	...	...	...	...	...	...	13 0	13 0	...	...	...	11 0	120 0	120 0	9 8	9 0
Mymensingh	14 0	11 0	...	...	12 8	12 0	18 8	18 8	...	...	...	...	...	...	...	...	...	14 0	13 4	...	...	...	10 0	...	...	8 14	10 0
Chittagong	11 0	11 0	...	...	14 0	12 8	20 9	19 0	...	...	...	...	...	...	...	...	...	10 8	11 0	...	...	...	8 0	110 0	110 0	9 0	9 0
Nuakhully	...	...	...	...	20 0	20 0	22 0	22 0	...	...	...	...	...	...	...	...	...	13 0	13 0	...	...	...	...	...	...	8 0	8 0

* In common use. † Not procurable. ‡ No sale. § Not available.

a In sub-divisions retail prices of salt per rupee were:—Culina 10-8 seers, Raneeunge 9-8 seers.
b At Ushunpore retail prices of salt 9-8 seers per rupee.
c In sub-divisions retail prices of salt per rupee were:—Ghatral 10-4 seers and Tumlook and Contai 8 seers.
d In sub-divisions retail prices of salt per rupee were:—Serampore 10 seers, and Jehanabad 9-2 seers.
e At Barackpore retail price of salt 9-2 seers per rupee.
f In sub-divisions retail prices of salt per rupee were:—Koshtea and Ranghat 10 seers, Mehrpore 11 seers, Chitona-danga 10-8 seers.
g In sub-divisions retail prices of salt per rupee were:—Sathkira 9-2-1 seers, and Bagrihat 8 seers.
h In sub-divisions retail prices of salt per rupee were:—Jhenidah and Magura 9 seers, Narail 7½ seers, and Bengong 9 seers.
i In sub-divisions retail prices of salt per rupee were:—Kandi and Lalbagh 11 seers, Raghunathgunge 10-8 seers.

A In sub-divisions retail prices of salt per rupee were:—Nattore 9-12 seers, and Ungong 8 seers.
i At Gaibanda retail price of salt 7 seers per rupee.
j At Seraingunge retail price of salt 8-5 seers per rupee.
k At Follacotta in Alipore sub-division retail price of salt 8 seers per rupee.
l In sub-divisions retail prices of salt per rupee were:—Manickgunge 8 seers, Munshigunge 10 seers, and Naraingunge 9 seers.
m In sub-divisions retail prices of salt per rupee were:—Patakhali 8 seers, Perozapore 9 seers.
n In sub-divisions retail prices of salt per rupee were:—Kishoregunge 8 seers, Altea 10 seers, Netukona 9 seers.
o At Cox's Bazar retail price of salt 11 seers per rupee.
p At Panchgachia in Fenny sub-division retail price of salt 7 seers per rupee.

RETAIL PRICES FOR THE 2ND HALF OF FEBRUARY 1888 — continued.

[illegible]

RETAIL PRICES FOR THE 2ND HALF OF FEBRUARY 1888—continued.

1	2	3	4	5	6	7	8	9	10	11	12	13	14																	
QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																														
DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum hypochondrium).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR THUR CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.					
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.		
PUNJAB.																														
Hissar	13	12	18	15	10	21	19	18	13	20	20	18	100	12	12	12	12	100	120	13	10	12	12	100	120	13	10	12	12	
Rohat	12	12	13	14	11	19	18	17	12	20	17	18	120	12	12	12	12	130	130	13	10	12	12	130	130	13	10	12	12	
Gurgaon	12	12	16	15	11	17	16	16	10	17	17	22	130	11	11	11	11	160	160	16	10	11	11	160	160	16	10	11	11	
Delhi	12	12	16	15	11	17	16	16	10	17	17	22	130	11	11	11	11	160	160	16	10	11	11	160	160	16	10	11	11	
Karnat	13	13	15	15	12	19	19	19	16	18	18	18	140	12	12	12	12	140	140	14	10	12	12	140	140	14	10	12	12	
Unbala	14	14	15	15	12	19	19	19	16	18	18	18	140	12	12	12	12	140	140	14	10	12	12	140	140	14	10	12	12	
Singla	11	11	13	13	9	13	13	13	14	16	13	10	140	12	12	12	12	70	70	70	10	10	10	70	70	70	10	10	10	
Kangra	13	12	17	16	12	12	12	12	10	14	15	13	120	10	10	10	10	120	120	12	10	10	10	120	120	12	10	10	10	
Hoshiarpur	15	15	20	18	12	12	12	12	10	14	15	13	120	10	10	10	10	120	120	12	10	10	10	120	120	12	10	10	10	
Lahore	14	14	20	20	8	19	19	19	18	18	18	14	110	13	13	13	13	95	95	95	12	12	12	95	95	95	12	12	12	
Ludhiana	17	15	20	20	12	19	19	19	18	18	18	14	110	13	13	13	13	95	95	95	12	12	12	95	95	95	12	12	12	
Ferozepur	15	15	20	20	12	19	19	19	18	18	18	14	110	13	13	13	13	95	95	95	12	12	12	95	95	95	12	12	12	
Mooltan	13	13	17	16	12	17	17	17	16	16	16	12	90	13	13	13	13	90	90	90	12	12	12	90	90	90	12	12	12	
Phag	12	12	16	15	10	16	16	16	15	15	15	10	100	12	12	12	12	100	100	100	12	12	12	100	100	100	12	12	12	
Montgomery	14	12	18	17	10	15	15	15	14	14	14	10	200	11	11	11	11	200	200	200	11	11	11	200	200	200	11	11	11	
Lahore	14	14	19	18	10	15	15	15	14	14	14	10	200	11	11	11	11	200	200	200	11	11	11	200	200	200	11	11	11	
Amritsar	15	15	20	20	12	19	19	19	18	18	18	14	110	13	13	13	13	95	95	95	12	12	12	95	95	95	12	12	12	
Gurdaspur	16	16	20	20	13	17	17	17	16	16	16	12	90	13	13	13	13	90	90	90	12	12	12	90	90	90	12	12	12	
Sialkot	17	15	20	20	13	17	17	17	16	16	16	12	90	13	13	13	13	90	90	90	12	12	12	90	90	90	12	12	12	
Gujrat	14	14	18	17	10	15	15	15	14	14	14	10	200	11	11	11	11	200	200	200	11	11	11	200	200	200	11	11	11	
Gujranwala	15	15	21	20	11	18	18	18	17	17	17	11	160	13	13	13	13	160	160	160	13	13	13	160	160	160	13	13	13	
Shahpur	13	13	15	14	10	15	15	15	14	14	14	10	100	13	13	13	13	100	100	100	13	13	13	100	100	100	13	13	13	
Behaim	14	13	18	17	12	18	18	18	17	17	17	11	240	13	13	13	13	240	240	240	13	13	13	240	240	240	13	13	13	
Rawalpindi	14	13	20	18	11	16	16	16	15	15	15	11	160	13	13	13	13	160	160	160	13	13	13	160	160	160	13	13	13	
Hazra	12	12	17	16	9	17	17	17	16	16	16	11	100	13	13	13	13	100	100	100	13	13	13	100	100	100	13	13	13	
Peshawar	12	12	18	17	10	16	16	16	15	15	15	11	100	13	13	13	13	100	100	100	13	13	13	100	100	100	13	13	13	
Kohat	12	12	18	17	10	16	16	16	15	15	15	11	100	13	13	13	13	100	100	100	13	13	13	100	100	100	13	13	13	
Manesar	12	12	18	17	10	16	16	16	15	15	15	11	100	13	13	13	13	100	100	100	13	13	13	100	100	100	13	13	13	
D. I. Khan	11	11	14	13	9	15	15	15	14	14	14	10	70	40	40	40	40	80	80	80	40	40	40	80	80	80	40	40	40	
D. G. Khan	13	13	16	16	12	15	15	15	14	14	14	10	112	40	40	40	40	112	112	112	40	40	40	112	112	112	40	40	40	
Muzaffargarh	13	13	15	15	12	15	15	15	14	14	14	10	75	23	23	23	23	75	75	75	23	23	23	75	75	75	23	23	23	
CENTRAL PROVINCES.																														
Saugor	12	4	15	7	10	15	9	15	10	15	18	13	180	9	4	9	4	180	180	180	9	4	9	180	180	180	9	4	9	4
Danoh	17	2	17	12	12	5	13	5	14	6	18	17	200	9	2	9	2	200	200	200	9	2	9	200	200	200	9	2	9	2
Jubbulpore	14	12	14	8	13	10	10	13	13	10	18	17	120	9	0	9	0	120	120	120	9	0	9	120	120	120	9	0	9	0
Mandla	17	15	16	9	15	7	16	9	16	9	15	11	256	9	0	9	0	256	256	256	9	0	9	256	256	256	9	0	9	0
Seoni	17	15	16	9	15	7	16	9	16	9	15	11	256	9	0	9	0	256	256	256	9	0	9	256	256	256	9	0	9	0
Narsinghpur	16	15	16	9	15	7	16	9	16	9	15	11	256	9	0	9	0	256	256	256	9	0	9	256	256	256	9	0	9	0
Hoshangabad	14	13	14	8	13	10	10	13	13	10	18	17	120	9	0	9	0	120	120	120	9	0	9	120	120	120	9	0	9	0
Nimar	13	8	13	8	11	7	11	7	11	8	15	8	160	10	0	10	0	160	160	160	10	0	10	160	160	160	10	0	10	0
Asargarh Cantonment	14	13	14	8	13	10	10	13	13	10	18	17	120	9	0	9	0	120	120	120	9	0	9	120	120	120	9	0	9	0
Belga	14	13	14	8	13	10	10	13	13	10	18	17	120	9	0	9	0	120	120	120	9	0	9	120	120	120	9	0	9	0
Chhindwara	15	3	15	3	13	5	10	10	13	5	16	15	160	8	0	8	0	160	160	160	8	0	8	160	160	160	8	0	8	0
Wardha	16	16	16	16	12	11	12	11	12	11	20	20	124	10	0	10	0	124	124	124	10	0	10	124	124	124	10	0	10	0
Nagpur	17	1	17	1	13	2	8	12	13	2	11	11	110	11	0	11	0	110	110	110	11	0	11	110	110	110	11	0	11	0

RETAIL PRICES FOR THE 2nd HALF OF FEBRUARY 1888—concluded

	1	2	3	4	5	6	7	8	9	10	11	12	13	14															
QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																													
Districts.	WHEAT		BARLEY		RICE, BEST SORT		RICE, COMMON		JWAR OR CHOUM (Sorghum vulgare)		BAJRA OR CUMBI (Pennisetum typhonoides)		MARLA OR RAGI (Eleusine indica)		KANGNI, OR KAKU, ITALIAN WHEAT (Setaria italica)		GRAM, CHENNA, CHOLA, KADAI, OR SUNAGA (Cicer arietinum)		MAIZE (Zea Mays).		ARHAR OR THOR (Cassia maura)		FIREWOOD		SALT				
	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	
RAJPUTANA.																													
Jaipore	12 4	11 8	16 0	15 0	5 0	8 12	8 12	8 12	18 0	16 8	15 0	14 4	14 0	14 0	14 0	14 0	15 12	15 12	16 8	16 8	21 0	21 0	120 0	120 0	13 0	13 0			
Kishengurh	10 8	10 0	15 12	14 12	9 0	10 0	10 0	10 0	15 8	16 12	13 12	13 12	11 4	11 4	11 4	11 4	17 0	17 0	13 12	13 12	17 8	17 8	200 0	200 0	13 4	13 4			
Kerowlee	10 5	10 10	11 14	13 12	10 0	10 0	10 0	10 0	11 14	14 1	14 1	14 1	15 8	15 8	15 8	15 8	16 2	16 2	13 12	13 12	24 0	24 0	200 0	200 0	11 4	11 4			
Uwar	12 3	12 0	14 14	15 4	8 0	10 0	10 0	10 0	16 8	17 6	14 9	15 9	10 14	10 14	10 14	10 14	14 12	14 12	17 8	17 8	24 0	24 0	200 0	200 0	12 0	12 0			
Bharatpur (City)	12 0	12 0	13 12	12 0	7 4	8 8	8 8	8 8	15 12	15 12	14 12	14 12	10 14	10 14	10 14	10 14	14 12	14 12	16 4	16 4	17 4	17 4	240 0	240 0	11 8	11 8			
No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received	No return received
Ajmere	11 15	11 8	14 4	14 4	4 8	9 0	9 0	9 0	15 6	15 8	14 8	14 8	25 0	25 0	25 0	25 0	14 5	15 1	17 0	17 0	12 0	12 0	220 0	220 0	12 8	12 8			
Deoli Cantonment	11 4	11 4	17 0	17 4	6 0	8 0	8 0	8 0	17 0	17 0	17 0	17 0	25 0	25 0	25 0	25 0	14 0	17 0	17 0	17 0	12 0	12 0	240 0	240 0	11 8	11 8			
Erinpura	10 4	10 4	6 0	10 0	6 0	8 0	8 0	8 0	17 0	17 0	17 0	17 0	25 0	25 0	25 0	25 0	14 0	17 0	17 0	17 0	12 0	12 0	240 0	240 0	11 8	11 8			
Abu	9 10	9 10	14 8	14 4	6 4	8 0	8 0	8 0	16 0	16 0	14 4	14 8	25 0	25 0	25 0	25 0	13 10	13 6	17 0	17 0	10 8	10 8	160 0	160 0	11 8	11 8			
Andhra	10 7	10 6	16 0	16 0	6 8	8 8	8 8	8 8	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	15 4	15 0	17 0	17 0	11 4	11 4	260 0	260 0	12 0	12 0			
Balmer	9 12	9 11	10 6	10 6	5 0	7 2	7 2	7 2	13 2	13 2	12 10	12 12	16 0	16 0	16 0	16 0	12 4	12 4	17 0	17 0	11 4	11 4	260 0	260 0	12 0	12 0			
Jaysulmer	10 4	10 6	23 0	23 0	9 0	10 0	10 0	10 0	13 12	13 2	12 10	12 12	16 0	16 0	16 0	16 0	12 4	12 4	17 0	17 0	11 4	11 4	260 0	260 0	12 0	12 0			
Hilly Tracts of Meywar	14 8	13 0	23 0	22 0	9 6	10 12	10 12	10 12	14 7	14 1	11 5	11 5	14 1	14 1	14 1	14 1	22 0	20 0	27 0	25 0	10 0	10 0	200 0	200 0	11 8	11 8			
Meywar (Odeypore)	11 11	11 0	15 10	14 1	7 8	8 16	8 16	8 16	13 12	13 12	12 8	13 12	16 0	16 0	16 0	16 0	22 0	20 0	27 0	25 0	10 0	10 0	200 0	200 0	11 8	11 8			
Banswara (Meywar Agency)	16 14	16 4	16 4	15 0	7 8	8 16	8 16	8 16	13 12	13 12	12 8	13 12	16 0	16 0	16 0	16 0	22 0	20 0	27 0	25 0	10 0	10 0	200 0	200 0	11 8	11 8			
Parbhargarh (Meywar Agency)	12 8	12 3	16 4	15 0	8 12	9 11	9 11	9 11	13 12	13 12	12 8	13 12	16 0	16 0	16 0	16 0	22 0	20 0	27 0	25 0	10 0	10 0	200 0	200 0	11 8	11 8			
Marwar (Jodhpore)	10 15	10 10	16 4	15 0	5 0	6 4	6 4	6 4	13 12	13 12	12 8	13 12	16 0	16 0	16 0	16 0	22 0	20 0	27 0	25 0	10 0	10 0	200 0	200 0	11 8	11 8			
Bikaner	10 0	10 12	16 4	15 0	3 9	4 8	4 8	4 8	13 12	13 12	12 8	13 12	16 0	16 0	16 0	16 0	22 0	20 0	27 0	25 0	10 0	10 0	200 0	200 0	11 8	11 8			
Boondies	13 0	12 8	8 0	8 0	10 8	11 0	11 0	11 0	17 0	17 0	16 8	17 0	16 0	16 0	16 0	16 0	13 0	13 0	16 8	16 8	10 0	10 0	100 0	100 0	16 0	16 0			
Kotah	14 8	13 0	8 0	8 0	7 8	8 10	8 10	8 10	17 0	17 0	16 8	17 0	16 0	16 0	16 0	16 0	13 0	13 0	16 8	16 8	10 0	10 0	100 0	100 0	16 0	16 0			
Tonk	11 8	11 3	14 8	13 7	9 8	10 4	10 4	10 4	17 0	17 0	16 8	17 0	16 0	16 0	16 0	16 0	13 0	13 0	16 8	16 8	10 0	10 0	100 0	100 0	16 0	16 0			
Bhalwar	11 0	10 8	13 8	13 7	9 4	10 4	10 4	10 4	17 0	17 0	16 8	17 0	16 0	16 0	16 0	16 0	13 0	13 0	16 8	16 8	10 0	10 0	100 0	100 0	16 0	16 0			
Shahpoora	11 0	10 8	13 8	13 7	9 4	10 4	10 4	10 4	17 0	17 0	16 8	17 0	16 0	16 0	16 0	16 0	13 0	13 0	16 8	16 8	10 0	10 0	100 0	100 0	16 0	16 0			
Dholpur	12 5	12 5	14 10	14 9	11 4	12 6	12 6	12 6	14 10	14 12	13 12	13 13	15 12	15 12	15 12	15 12	14 4	14 4	15 0	15 0	17 0	17 0	160 0	160 0	13 4	13 4			
Nussersabad Cantonment	11 8	11 8	15 4	14 0	7 0	8 0	8 0	8 0	15 0	15 8	14 8	14 8	15 12	15 12	15 12	15 12	14 4	14 4	15 0	15 0	17 0	17 0	160 0	160 0	13 4	13 4			
CENTRAL INDIA.																													
Indore	11 11	12 0	16 0	16 0	8 9	9 10	9 10	9 10	14 12	15 8	16 0	15 0	14 0	14 0	14 0	14 0	13 11	13 11	15 0	15 0	17 2	17 2	120 0	120 0	10 2	10 2			
Gwalior	11 7	11 6	13 10	13 10	7 4	8 9	8 9	8 9	13 12	13 12	12 0	12 0	14 0	14 0	14 0	14 0	13 11	13 11	15 0	15 0	17 2	17 2	120 0	120 0	10 2	10 2			
Gooma	13 0	14 8	15 0	16 0	9 0	10 0	10 0	10 0	15 0	15 0	14 0	14 0	16 0	16 0	16 0	16 0	14 6	14 6	15 8	15 8	16 3	16 3	120 0	120 0	10 2	10 2			
Ragbhelhand (Satna)	17 0	17 0	23 0	23 0	8 0	9 0	9 0	9 0	15 0	15 0	14 0	14 0	16 0	16 0	16 0	16 0	14 6	14 6	15 8	15 8	16 3	16 3	120 0	120 0	10 2	10 2			
Neemuch Cantonment	11 9	11 4	12 0	12 0	8 0	9 0	9 0	9 0	15 0	15 0	14 0	14 0	16 0	16 0	16 0	16 0	14 6	14 6	15 8	15 8	16 3	16 3	120 0	120 0	10 2	10 2			
BALUCHISTAN.																													
Quetta	10 0	10 8	12 0	12 0	5 0	5 5	5 5	5 5	15 0	15 8	16 0	15 0	14 0	14 0	14 0	14 0	10 12	10 12	14 0	14 0	17 0	17 0	45 0	45 0	9 0	9 0			
ADEN	8 0	8 0	...	...	6 3	6 3	6 3	6 3	10 3	10 3	9 4	9 4	11 0	11 0	11 0	11 0	9 4	9 4	14 0	14 0	17 0	17 0	45 0	45 0	9 0	9 0	
† Not procurable																													
† Not sold																													
* Seven and half pies per bundle.																													

* Seven and half pies per bundle.

† Not sold

‡ Not procurable

DEPARTMENT OF FINANCE AND COMMERCE,

(Statistical Branch).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1887-88, and of the sixteen preceding years.
(IN THOUSANDS OF RUPEES.)

FOR THE ELEVEN MONTHS, APRIL TO FEBRUARY.																										
YEAR.	BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.				YEAR.					
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.		Total Revenue.				
1871-72	9,67	66,57	23,12	99,36	5,74	44,09	4,22	54,05	1,04	1,26	2,04	4,34	3,46	11,53	12,85	27,84	1,55	4,06	17,79	23,40	21,46	1,27,51	1,48,97	60,02	2,08,99	1871-72.
1872-73	10,92	63,46	25,56	99,94	5,11	40,48	3,39	48,98	97	1,16	1,84	3,97	3,56	11,27	10,34	25,17	2,78	4,77	28,32	35,87	23,34	1,21,14	1,44,48	69,45	2,13,93	1872-73.
1873-74	10,27	60,67	20,39	91,33	5,85	45,55	3,63	55,03	1,22	93	1,13	3,28	3,44	12,72	13,26	29,42	3,03	4,79	22,32	30,14	23,81	1,24,66	1,48,47	60,73	2,09,20	1873-74.
1874-75	10,86	70,33	17,53	98,72	6,51	45,29	4,23	56,03	1,04	83	1,48	3,35	3,37	12,30	12,41	28,08	3,49	6,30	15,44	25,23	25,27	1,35,05	1,63,32	51,09	2,11,41	1874-75.
1875-76	12,03	68,51	19,11	99,65	6,77	42,10	4,21	53,08	1,22	96	1,14	3,32	4,25	12,39	10,44	27,08	3,45	4,86	25,75	34,06	27,72	1,28,82	1,56,54	60,65	2,17,19	1875-76.
1876-77	12,01	60,19	18,90	91,10	7,78	39,36	1,09	48,23	1,34	71	31	2,36	4,93	10,96	6,20	22,09	3,81	5,04	22,10	30,95	29,87	1,16,26	1,46,13	48,60	1,94,73	1876-77.
1877-78	13,26	74,49	19,46	1,07,21	7,92	45,48	1,24	54,64	1,73	84	44	3,01	5,52	9,09	2,23	16,84	4,55	5,97	20,13	30,65	32,98	1,35,87	1,68,85	43,50	2,12,35	1877-78.
1878-79	11,87	58,82	19,35	90,04	7,78	41,56	2,17	51,51	1,75	57	29	2,61	4,98	8,56	4,41	17,95	6,03	6,36	22,33	34,92	32,41	1,16,07	1,48,48	48,55	1,97,03	1878-79.
1879-80	11,39	54,65	13,86	79,90	8,73	36,93	2,23	47,89	3,02	70	32	4,04	4,66	8,46	7,43	20,55	6,34	6,54	26,01	38,89	34,14	1,07,28	1,41,42	49,85	1,91,27	1879-80.
1880-81	12,10	54,84	15,27	82,21	8,11	51,41	2,41	61,93	4,50	1,14	23	5,87	4,83	9,62	7,08	21,50	4,42	7,72	31,74	43,88	33,93	1,24,73	1,58,66	56,73	2,15,39	1880-81.
1881-82	12,31	47,15	17,23	76,69	9,35	44,14	1,77	55,26	3,65	1,21	40	5,26	4,58	8,88	4,37	17,83	6,79	7,50	33,52	47,81	36,68	1,08,88	1,45,56	57,29	2,02,85	1881-82.
1882-83	13,08	14	18,11	31,33	9,59	-1,01*	1,78	10,36	3,16	4	55	3,75	5,02	6	3,53	8,61	7,31	7	40,70	48,08	38,16	-70*	37,46	64,67	1,02,13	1882-83.
1883-84	13,37	35	17,29	31,01	9,89	52	1,53	11,94	3,36	5	53	3,94	4,58	8	5,38	10,04	7,17	12	32,24	39,53	38,37	1,12	39,49	56,97	96,46	1883-84.
1884-85	11,43	34	13,77	25,34	9,97	47	1,91	12,35	3,66	6	57	4,29	4,41	5	4,41	8,87	6,82	7	23,08	29,97	36,29	99	37,28	43,74	81,02	1884-85.
1885-86	12,23	24	15,82	28,39	11,01	53	1,29	12,83	3,94	7	85	4,86	4,63	10	3,39	8,12	5,96	6	34,43	40,45	37,87	1,00	38,87	55,78	94,65	1885-86.
1886-87	13,13	38	13,27	26,78	11,37	52	1,66	13,55	4,72	11	90	5,73	6,13	17	4,54	10,84	8,64	15	33,90	42,69	43,99	1,33	45,33	54,27	99,59	1886-87.
1887-88	11,94	83	17,75	30,52	13,33	81	2,07	16,21	4,68	6	77	5,51	9,22	16	4,31	13,69	8,16	3	34,81	43,00	47,33	1,89	49,22	59,71	1,08,93	1887-88.

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 22nd March, 1888.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLVI OF 1887-88.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, no listed figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 19TH FEBRUARY, 1887.		Total mean length open.	RECEIPTS FOR WEEK ENDING 18TH FEBRUARY, 1888.		TOTAL RECEIPTS FROM 1ST APRIL, 1880, TO 19TH FEB., 1887.		TOTAL RECEIPTS FROM 1ST APRIL, 1887, TO 18TH FEB., 1888.		Total Increase in 1887-88.	Total Decr in 1888.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	
25th Feb., 1888	<i>Lines worked by Guaranteed Companies.</i>												
25th ditto	Oudh and Rohilkhand	686	1,38,743	202	693	1,60,336	231	58,54,978	186	59,31,658	187	76,680	..
25th ditto	Madras	831	1,51,074	182	842	1,65,012	196	71,13,463	184	72,21,322	185	1,07,859	..
25th ditto	South Indian	654	97,817	150	654	92,587	142	45,07,424	148	45,07,859	149	435	..
3rd Mar., 1888	Great Indian Peninsula	1,504	7,06,600	510	1,504	8,44,602	562	3,40,09,533	497	3,42,93,767	494	...	3,15
3rd ditto	Bombay, Baroda and Central India	461	2,26,757	492	461	2,63,000	570	1,18,63,727	554	1,05,06,445	492	...	13,57
	TOTAL	4,136	13,80,991	334	4,154	15,25,537	367	6,39,49,125	333	6,24,61,031	325	...	14,58
	<i>State Lines worked by Companies.</i>												
3rd Mar., 1888	East Indian	1,515	10,08,180	665	1,514	10,12,370	669	4,12,14,508	591	4,05,66,586	581	...	6,47
3rd ditto	Patna-Gya	57	10,828	189	57	9,315	163	4,74,264	180	4,46,096	170	...	28
3rd ditto	Dildarnagar-Ghazipur	12	1,149	96	12	783	65	42,420	77	42,209	77	...	..
3rd ditto	Sindia	75	9,822	131	75	8,308	111	3,55,334	103	3,91,313	114	35,979	..
3rd ditto	Rajputana-Malwa (a)	1,664	3,53,917	212	1,664	4,11,000	247	1,60,53,297	208	1,44,55,617	188	...	15,97
25th Feb., 1888	Bengal-Nagpur	149	26,394	177	149	40,843	274	11,07,450	160	11,40,713	167	42,257	..
3rd Mar., 1888	Southern Mahratta (b)	533	43,318	81	530	54,384	64	15,70,057	93	28,06,964	78	12,36,907	..
25th Feb., 1888	Bareilly-Pilibhit	36	2,073	58	36	2,146	60	83,104	50	77,037	47	...	6
25th ditto	Indian Midland	42	3,142	75	130	17,392	128	1,21,686	62	1,82,136	84	60,450	..
25th ditto	Lucknow-Sitapur	56	3,410	61	105	5,387	51	(e) 44,536	57	1,86,285	46	1,41,749	..
25th ditto	Sihramau	...	...	...	83	4,054	49	...	...	(f) 68,353	37	68,353	..
	TOTAL	4,139	14,61,233	353	4,681	15,65,982	335	6,10,66,752	331	6,03,72,309	292	...	6,94
	<i>State Lines worked by Government.</i>												
3rd Mar., 1888	Eastern Bengal (c)	606	1,79,492	296	676	1,72,854	256	74,93,161	269	85,65,337	289	10,72,176	..
3rd ditto	Nalhati	27	2,229	82	27	2,204	81	75,965	61	82,780	66	6,821	..
3rd ditto	Tirhoot	246	38,347	156	259	43,049	160	14,06,775	124	15,93,879	138	1,87,104	..
25th Feb., 1888	Wardha-Coal	45	19,560	435	45	21,614	480	6,38,416	306	6,51,304	313	12,888	..
25th ditto	Burma	333	1,01,572	305	333	93,461	281	23,16,758	151	27,95,561	183	4,78,803	..
25th ditto	Cherra-Companyganj	7	25	4	8	138	17	(g) 4,258	18	9,823	39	5,565	..
3rd Mar., 1888	North-Western (d)	1,885	3,85,084	204	2,470	4,63,764	188	2,09,24,823	230	1,87,56,811	104	...	21,68
3rd ditto	Bengal Central	125	12,733	102	125	14,084	113	5,04,897	88	5,86,521	102	81,624	..
25th Feb., 1888	Jorhat	31	498	16	31	677	22	35,135	29	44,802	38	9,627	..
25th ditto	Bilaspur-Etawa (Katni-Umaria Section)	37	999	27	37	1,809	49	(h) 25,133	43	70,089	41	44,956	..
	TOTAL	3,344	7,49,539	222	4,011	8,13,654	203	3,34,25,321	218	3,31,56,973	180	...	2,68
	GRAND TOTAL (GUARANTEED AND STATE)	11,617	35,82,763	368	12,846	39,05,173	304	15,84,41,198	299	15,59,90,313	268	...	24,50
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,92,12,242	149	7,99,76,233	137	...	..
	NET RECEIPTS	...	...	...	...	...	...	7,92,28,956	150	7,60,14,080	131	...	32,14
	<i>Assisted Companies.</i>												
25th Feb., 1888	Rohilkhand-Kumaun	67	3,345	50	67	4,025	60	2,66,001	86	2,73,074	89	7,073	..
18th ditto	Dibru-Sadiya	78	6,479	83	78	6,744	86	3,01,540	83	3,01,429	100	59,889	..
25th ditto	Bengal and North-Western	376	31,270	83	376	43,840	117	16,71,171	113	17,75,714	102	1,04,543	..
3rd Mar., 1888	Tarakpur	22	5,077	228	22	5,123	230	2,11,721	207	2,32,633	227	20,912	..
	TOTAL	543	46,171	85	543	59,732	110	24,50,433	109	26,42,850	105	1,92,417	..
	<i>Native States.</i>												
25th Feb., 1888	Bhavnagar-Gondal	193	20,348	105	193	26,579	138	8,65,131	97	8,86,451	99	21,320	..
3rd Mar., 1888	Jodhpore	64	5,806	91	124	8,700	70	1,87,317	63	3,09,767	54	1,22,450	..
25th Feb., 1888	The Highness the Nizam's	208	41,892	201	277	32,813	118	12,93,283	134	13,77,856	136	84,573	..
3rd Mar., 1888	Mysore	140	9,016	65	140	9,779	70	4,25,219	66	4,31,709	70	26,490	..
3rd ditto	H. H. the Gaekwar's	59	2,927	50	59	2,910	49	1,36,871	50	1,36,924	50	53	..
25th Feb., 1888	Porvi	51	1,008	32	68	2,160	32	43,914	30	1,22,029	39	78,115	..
3rd Mar., 1888	H. H. the Gaekwar's Mehsana-Vadnagar	...	...	...	21	900	43	...	...	33,119	34	33,190	..
	TOTAL	715	81,597	114	882	83,841	95	29,51,735	91	33,17,926	87	3,66,191	..

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Bellary-Kistna State Railway.

(c) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(d) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(e) Total receipts from 20th November, 1886, to 19th February, 1887.

(f) Total receipts from 15th September, 1887, to 18th February, 1888.

(g) Total receipts from 16th June, 1886, to 19th February, 1887.

(h) Total receipts from 2nd November, 1886, to 19th February, 1887.

M. C. BRACKENBURY, Major, R. E.

Under-Secretary

CALCUTTA,

The 21st March, 1888.

APPROPRIATION REPORT

ON

THE ACCOUNTS OF 1886-87.

BY

E GAY, *Comptroller and Auditor General*

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APPROPRIATION REPORT ON THE ACCOUNTS OF 1886-87.

GENERAL REVIEW.

1. Before proceeding to give the usual detailed explanations it seems desirable to state briefly the principal circumstances which influenced the financial proceedings of the Government of India during the year under review. In 1885-86 the complications on the North-Western Frontier had led the Government to decide upon a permanent increase in its military strength, and upon the construction of a system of strategic railways and military frontier works at a large outlay, which would not lead to additional revenue but rather add permanently to the expenditure of the country a considerable sum on account of interest. The rate of exchange, too, which had remained pretty steady for some years, had fallen more than a penny during 1885-86, and had enhanced the charges under that head by more than a million. Upper Burma had been annexed, and the work of restoring order in the country and administering its affairs was attended with considerable expense. The extra outlay on these accounts was estimated in the budget of 1886-87 at nearly 2 millions and a half, and in order to provide for this excess the Government decided (1) to impose the Income Tax, (2) to transfer the outlay on Frontier Railways from Revenue to Capital Expenditure, and (3) to enlarge the Imperial revenues by a special contribution of 400,0 from the Provincial Governments, the balance being expected from improvement in the other revenues of the Imperial Government. With these arrangements it was expected that the year 1886-87 would close with a surplus of 182,2. It was soon discovered, however, that these expectations were not likely to be realized, since the state of affairs in Upper Burma needed the maintenance of a larger force at a greater expenditure than had been anticipated, and the rate of exchange experienced a further fall of more than a half-penny. Accordingly the Revised Estimate of 1886-87 had to provide for an excess expenditure of 1,334,6 as compared with the budget, and in order to meet this new condition of affairs the Government decided, for the reasons stated in paragraphs 68 to 75 of the Financial Statement of 1887-88, to suspend the Famine Insurance grant temporarily. The assistance so obtained, together with various improvements which had developed chiefly under the Railway Revenue account, promised to bring in all the funds required and leave at the end of the year a small surplus of 5. The accounts now show a surplus of 178,4 owing to the revenue being greater than the revised estimate by 741,0 and the expenditure by 563,1. The excess in expenditure lies mainly in Army charges, and in special defence works now paid from revenue for the first time. Of the improvement in revenue 395,4 occurs in the principal heads of Revenue, 50,5 in Post Office Telegraph and Mint, 189,2 in the Railway account, 40,1 in Irrigation, and 74,7 in Army receipts.

2. During the year under Review some minor changes have been introduced in the classification of civil receipts and expenditure. In the Military Department the pensions to Europeans are separated from the pensions to Natives of India. In the Public Works Department, the special defence charges are for the first time debited to revenue, but under a special heading.

3. Little change has been made in the form of this review. Last year the civil revenue and expenditure were stated in detail of minor heads, and the arrangement was found to be satisfactory as it brought to light various points, which would probably have been overlooked in a less minute examination.

The same system has been followed this year, and in the army division a statement has been added of the additional expenditure incurred on account of Burma. In the Public Works section of the account the differences under each head have been tabulated.

4. The following Summary gives the results to be reviewed in this report, and the details will be found in the Statements on pages 126 to 137. Throughout the report the figures are tens of rupees (Rx. 1 = Rs. 10), with the last two figures cut off for the sake of shortness, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees:—

RECEIPTS.		REVENUE AND EXPENDITURE.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
53,925,1	54,482,1	A	Principal heads of Revenue .	9,675,2	9,746,2
644,2	670,5	B	Interest	4,250,3	4,310,4
1,914,1	2,027,5	C	Post Office, Telegraph, and Mint	2,227,5	2,145,3
1,433,8	1,461,6	D	Civil Administration	12,354,9	12,698,5
763,1	848,3	E	Miscellaneous	4,848,6	4,701,1
...	...	F	Famine	1,361,3	309,0
...	...	G	Construction of Railways	109,2	183,1
13,975,0	14,477,8	H	Railways	15,696,7	15,666,4
1,621,6	1,656,7	J	Irrigation	2,352,9	2,310,7
680,1	727,6	K	Buildings and Roads	5,449,3	5,201,7
841,7	985,0	L	Army Services	18,266,0	19,525,0
...	...	LL	Special Defence Works . . . . .	...	325,6
...	...	M	Provincial Surplus + or deficit—	-975,4	+35,7
...	...		Imperial Surplus + or deficit—	+182,2	+178,4
75,798,7	77,337,1		TOTAL	75,798,7	77,337,1

RECEIPTS.		OTHER TRANSACTIONS.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
+182,2	+178,4		Imperial surplus as above . . . . .	...	...
...	...	N	Capital Outlay on Railways and Irrigation Works	5,427,1	5,670,5
...	...		Special Defence Works	441,7	...
...	...		Redemption of Liabilities	4,844,2	4,914,5
9,415,4	9,727,6	O	Permanent Debt . . . . .	...	...
478,2	775,8	P	Unfunded Debt . . . . .	...	...
733,5	1,305,2	Q	Deposits and Advances . . . . .	...	...
...	82,8	R	Loans by Government	897,6	...
...	...	S	Guaranteed and Subsidized Companies, Capital Accounts	3,162,0	684,4
..	236,5	T	Remittances	135,4	...
13,331,4	12,136,3	U	Secretary of State's Bills	13,331,4	12,177,7
17,179,9	17,481,1	V	Cash balance, April 1st . . . . .	...	...
...	...		•Ditto March 31st	13,081,2	18,476,6
41,320,6	41,923,7		GRAND TOTAL	41,320,6	41,923,7

5. The general remarks that I have to offer, before proceeding to details, are grouped under two heads, *vis.*, comparison between 1885-86 and 1886-87, and comparison between Budget Estimates and Accounts of the last-named year.

Comparison with the year 1885-86.

6. The comparison in respect of revenues is as follows :—

REVENUES.	1885-86.	1886-87.	Difference, 1886-87 greater (+) or less (-).
Principal Heads of Revenue	52,442,3	54,482,1	+ 2,039,8
Interest	699,0	670,5	— 28,5
Post Office, Telegraph and Mint	1,965,8	2,027,5	+ 61,7
Civil Departments	1,427,4	1,461,6	+ 34,2
Miscellaneous	1,077,8	848,3	— 229,5
Railways	13,684,1	14,477,8	+ 793,7
Irrigation	1,588,3	1,656,7	+ 68,4
Buildings and Roads	615,6	727,6	+ 112,0
Army Services	963,9	985,0	+ 21,1
	<u>74,464,2</u>	<u>77,337,1</u>	<u>+ 2,872,9</u>

7. Under *Principal Heads of Revenue* the largest difference is in Assessed Taxes, which presents an excess of 851,7 accruing from the Income Tax. Next in order of amount is the Land Revenue which was better than 1885-86 by 463,3 owing mainly to improved collections in Lower Burma and the revision of assessments in some parts of India. Salt yielded 312,5 and Excise 223,1 more than the previous year. The excess in Salt has been produced by a larger demand for the produce of the Punjab mines on the opening of the broad gauge line of Railway from Mulukwal to Khewra, and to larger receipts at the Sambhar lake on the recommencement of work which had been stopped for a great part of the previous year. The improvement in *Post Office, Telegraph and Mint* may be attributed partly to the ordinary expansion of the Post Office and Telegraph Departments and especially to the increased revenue from Government messages in the latter from the annexation of Upper Burma. The decrease under *Miscellaneous* has arisen from the loss by exchange in the repayment of the Stock Receipt Loan of 1854. The larger revenue from *Railways* is due to the addition of new lines in the Southern Mahratta and Burma systems, to the development of traffic on the older ones and to the receipts of the S. P. and D. line being shown gross on its purchase by Government. The head *Buildings and Roads* includes 150,0 received in connection with the rendition of Gwalior Fort and Morar Cantonment to His Highness the Maharajah Scindia.

8. The comparison of the Expenditure side is as follows —

	1885-86.	1886-87.	Difference, 1886-87 greater (+) or less (-).
Principal Heads of Revenue	9,805,3	9,746,2	— 59,1
Interest	4,330,8	4,310,4	— 20,4
Post Office, Telegraph and Mint	2,293,0	2,145,3	— 147,7
Civil Departments	12,243,7	12,698,5	+ 454,8
Miscellaneous	4,634,6	4,701,1	+ 66,5
Famine	1,500,0	309,0	— 1,191,0
Construction of Railways	632,0	183,1	— 448,9
Railways	14,415,8	15,666,4	+ 1,250,6
Irrigation	2,303,7	2,310,7	+ 7,0
Buildings and Roads	4,485,3	5,201,7	+ 716,4
Army Services	20,097,8	19,525,0	— 572,8
Special Defence Work . . . . .	...	325,6	+ 325,6
	<u>76,742,0</u>	<u>77,123,0</u>	<u>+ 381,0</u>

9. The principal differences in this group are savings under *Post Office, Telegraph and Mint*, and under *Famine, Construction of Railways* and *Army*

Services, while there has been excess expenditure in *Civil Departments*, *Railways*, *Buildings and Roads* and *Special Defence Works*. The saving in *Post Office*, *Telegraph and Mint* is due to diminished expenditure in the two last named departments, in *Famine* to reduced grants for Protective Works and to withdrawal of the assignment for reduction of debt, in *Construction of Railways* to withdrawal of allotment for Frontier Railways, and in *Army Services* to the special charges incurred in 1885-86 on the North-West Frontier. The excess expenditure under *Civil Departments* is connected with the operations in Burma, under *Miscellaneous* with the loss by exchange on repayment of the Transfer Loan of 1854, under *Railways* with increased charges for interest, annuities and working expenses consequent on the purchase of the Sind, Punjab and Delhi line by the Government, and the receipt of large sums from Railway Companies, in *Buildings and Roads* with the restriction of expenditure on Public Works in 1885-86 owing to the Financial pressure.

Comparison of Accounts with Budget Estimates, 1886-87.

10. The following figures exhibit the differences in the net accounts:—

	Better.	Worse.
A Principal Heads of Revenue	486,0	...
B Interest . . . . .	...	33,8
C Post Office, Telegraph, and Mint	195,6	...
D Civil Administration . . . . .	...	315,8
E Miscellaneous	232,7	...
F Famine	1,052,3	...
G Construction of Railways . . . . .	...	73,9
H Railways	533,1	...
J Irrigation	77,3	...
K Buildings and Roads	295,1	...
L Army Services . . . . .	...	1,115,7
L L Special Defence Works . . . . .	...	325,6
	<hr/> 2,872,1	<hr/> 1,864,8
Combined Surplus, Imperial and Provincial .	<hr/> 1,007,3	<hr/> ...

11. There was a serious falling off in the price of the Bengal Opium, but the deficiency was to some extent made good by larger receipts from the duty on the Malwa drug. On the other hand there was a great improvement in Land Revenue, Salt and Excise. The special arrangement for famine insurance was revised as explained in paragraphs 68 to 75 of the Financial Statement for 1887-88, resulting in a saving of 1,052,3. The improvement under Railways was due to a development of traffic on some of the lines, especially the G. I. P. The cost of Special Defence Works was in the budget treated as expenditure not charged to Revenue, but is now paid from revenue. The last point requiring notice in this comparison is the army expenditure on account of Burma which has exceeded the Budget provision by 1,217,8.

12. The budget estimated for an excess expenditure of 793,2 on the whole account, but this included charges amounting to 975,4 out of past accumulations of Provincial and Local balances, thereby making a surplus in the Imperial account of 975,4—793,2 or 182,2.* The accounts, however, show a surplus of 178,4 in the Imperial account, and an increase in the Provincial and Local balances of 35,7 instead of a decrease of 975,4 as estimated. The net Imperial expenditure has therefore exceeded the estimate by 182,2—178,4 or 3,8, while

the Provincial and Local balances show an improvement over the estimate of 975,4 + 35,7 or 1,011,1. The details of these differences are given below, the sign + meaning better and — worse than estimate.

	REVENUE SIDE.			EXPENDITURE SIDE.		
	Imperial.	Provincial.	TOTAL.	Imperial ¹	Provincial.	TOTAL.
Principal Heads of Revenue	- 132,1	+ 689,1	+ 557,0	+ 63,0	- 134,0	- 71,0
Interest	+ 22,7	+ 3,6	+ 26,3	- 60,3	+ 2	- 60,1
Post Office, Telegraph and Mint	+ 114,3	- 9	+ 113,4	+ 80,3	+ 1,9	+ 82,2
Civil Departments	+ 14,1	+ 13,7	+ 27,8	- 441,6	+ 98,0	- 343,6
Miscellaneous	+ 55,2	+ 30,0	+ 85,2	+ 124,8	+ 22,7	+ 147,5
Famine . . . . .	...	...	...	+ 1,052,3	...	+ 1,052,3
Constructions of Railways . . . . .	...	...	...	...	- 73,9	- 73,9
Railways	+ 436,8	+ 66,0	+ 502,8	- 4,6	+ 34,9	+ 30,3
Irrigation	+ 19,3	+ 15,8	+ 35,1	+ 4,7	+ 37,5	+ 42,2
Buildings and Roads	+ 3,9	+ 43,6	+ 47,5	+ 84,7	+ 162,9	+ 247,6
Army	+ 143,3	...	+ 143,3	- 1,259,0	...	- 1,259,0
Special Defence Works . . . . .	...	...	...	- 325,6	...	- 325,6
TOTAL	+ 677,5	+ 860,9	+ 1,538,4	- 681,3	+ 150,2	- 531,1
TOTAL BOTH SIDES	- 3,8	+ 1,011,1	+ 1,007,3	...	...	...

13. The improvement in the Provincial Section occurs chiefly in the Principal heads of revenue and in the expenditure of the Civil Departments and under Buildings and Roads. The notable items making up the difference in the Imperial section are as follows:—

IMPERIAL.	Better.	Worse.
Opium Revenue (net) . . . . .	...	363,2
Salt Revenue (net)	273,6	...
Telegraph (net)	175,3	...
Famine Insurance	1,052,3	...
Savings under Superannuation	73,1	...
Loss by Exchange	111,4	...
Burma—		
Police . . . . .	...	219,0
Marine . . . . .	...	144,4
Military . . . . .	...	1,217,8
Other Military Expenditure (net) excluding exchange	191,0	...
Guaranteed Railways (net) (excluding exchange on English expenditure shown below)	396,7	...
State Railways (net) do. do.	265,7	...
Saving under Military Works	93,6	...
Special Defence Works . . . . .	...	270,3
Exchange on English expenditure . . . . .	...	551,7
Minor improvements under other heads	129,9	...
	2,762,6	2,766,4
Net worse . . . . .	...	3,8

Section A.—PRINCIPAL HEADS OF REVENUE.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
52,442,3	RECEIPTS	53,945,1	53,665,7	54,482,1

14. The principal features of this group may be summarised as follows. *Land Revenue* is better than 1885-86 and the Budget by 463,3 and 295,4, respectively, owing largely to increased collections in Lower Burma and to new and revised settlements in some parts of India. *Opium* is better than 1885-86 by 5 only notwithstanding the sale of 4,506 more chests in Bengal and is worse than Budget by 284,6. There was a serious fall in the price of Bengal opium, but the deficiency on this account was to some extent made good by larger receipts from the duty on the Malwa drug. *Salt* also shews an improvement of 312,5 and 265,1, produced by large demands on the Punjab mines, consequent on the completion of the broad-gauge Railway from Mulukwal to Khewra, to large receipts at Sambhar on the recommencement of works which had been stopped for a great part of the previous year, and to general activity in the salt trade. *Excise* shews 223,1 more than 1885-86 and 240,4 more than Budget, but part of this is nominal and arises from changes in the method of making up the account. There was increased consumption in Bengal and Bombay. Under *Assessed Taxes* a large excess occurs (851,7) over the previous year as the result of the Income Tax, but the actual realizations fell short of the Budget by 103,4. A full explanation of these and the other minor changes will be found in the following paragraphs.

I.—Land Revenue.

		India.	Central Prov. Inces.	Burma.	Assam.	Bengal	V.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Ordinary Land Revenue.	Accounts . 1885-86 .	99.6	602.9	656.8	394.8	3,773.8	5,718.9	2,087.0	4,763.2	3,322.1	21,409.1
	Budget .	90.6	609.1	716.0	379.9	3,730.8	5,754.0	2,092.3	4,500.4	3,188.0	21,061.1
	Revised . 1886-87 .	95.1	609.1	769.5	381.7	3,735.0	5,764.0	2,089.3	4,566.9	3,173.1	21,183.7
	Accounts .	94.5	622.8	857.2	302.8	3,774.0	5,807.4	2,087.5	4,605.8	3,215.1	21,457.1
Rent of resumed Police Service lands and Service Commutations.	Accounts . 1885-86 .	...	...	...	...	7.4	...	18.7	...	810.9	837.0
	Budget .	...	...	...	...	7.8	...	18.7	...	732.7	759.2
	Revised . 1886-87 .	...	...	...	...	7.7	...	19.0	...	810.9	837.6
	Accounts .	...	...	...	...	7.7	...	19.2	...	873.2	900.1
Capitation tax	Accounts . 1885-86 .	...	...	315.5	...	...	...	...	...	...	315.5
	Budget .	...	...	316.0	...	...	...	...	...	...	316.0
	Revised . 1886-87 .	...	...	313.0	...	...	...	...	...	...	313.0
	Accounts .	...	...	313.7	...	...	...	...	...	...	313.7
Sale of Proprietary Right, Sale of waste lands, &c., and Receipts for the improvement of Government Estates	Accounts . 1885-86 .	2	...	...	2.7	41.4	1.5	1.3	3.4	1.6	52.1
	Budget .	4	...	...	1.2	45.9	2.1	1.0	3.4	5	54.5
	Revised . 1886-87 .	2	...	...	1.2	52.3	1.1	5	2.3	1.5	59.1
	Accounts .	...	...	...	1.8	61.9	4	4	6.9	5.6	77.9
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts . 1885-86 .	13.5	3.1	78.1	35.5	33.6	51.3	62.9	135.1	120.3	533.4
	Budget .	13.1	2.4	119.0	32.7	37.3	41.6	68.0	174.7	122.4	610.2
	Revised . 1886-87 .	15.5	2.9	117.5	32.7	30.0	42.1	51.2	158.8	124.3	565.0
	Accounts .	17.9	2.9	143.1	36.0	33.9	42.4	65.3	236.4	160.2	728.1
Upper Burma Receipts	Accounts . 1885-86 .	...	...	7.9	...	...	...	...	...	...	7.9
	Budget .	...	...	515.0	...	...	...	...	...	...	515.0
	Revised . 1886-87 .	...	...	210.4	...	...	...	...	...	...	210.4
	Accounts .	...	...	167.2	...	...	...	...	...	...	167.2
TOTAL	Accounts . 1885-86 .	113.3	606.0	1,058.3	423.0	3,856.2	5,771.7	2,169.9	4,901.7	4,254.9	23,165.0
	Budget .	104.1	611.5	1,068.0	413.8	3,821.8	5,797.7	2,180.0	4,577.5	4,063.6	22,313.9
	Revised . 1886-87 .	110.8	612.0	1,410.4	415.6	3,825.0	5,807.2	2,169.0	4,728.0	4,699.8	23,108.8
	Accounts .	112.4	625.7	1,481.2	430.8	3,877.5	5,850.2	2,172.4	4,849.1	4,264.1	23,692.2
Defect—Land Revenue due to Irrigation	Accounts . 1885-86 .	...	...	...	...	...	87.2	41.1	390.5	43.8	562.6
	Budget .	...	...	...	...	...	87.2	44.0	266.8	87.9	565.7
	Revised . 1886-87 .	...	...	...	...	...	87.2	46.0	266.7	86.4	563.3
	Accounts .	...	...	...	...	...	87.2	66.2	290.2	51.9	597.5
TOTAL	Accounts . 1885-86 .	113.3	606.0	1,058.3	423.0	3,856.2	5,854.5	2,228.8	4,571.5	4,201.1	23,582.4
	Budget .	104.1	611.5	1,068.0	413.8	3,821.8	5,710.5	2,193.0	4,300.5	4,075.7	22,780.8
	Revised . 1886-87 .	110.8	612.0	1,410.4	415.6	3,825.0	5,720.0	2,136.0	4,371.3	4,081.4	23,010.5
	Accounts .	112.4	625.7	1,481.2	430.8	3,877.5	5,769.0	2,194.2	4,492.9	4,092.2	23,654.7

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

15. In the *ordinary land revenue* there was a shrinkage in India as compared with 1885-86, owing to the low rates prevailing in Quetta, where the revenue is mostly realised in kind, but the result is better than was expected in the estimate, which provided for large remissions on coffee lands in Coorg. The price of coffee, however, having improved, remissions were not required to the extent anticipated. The large collections in the Central Provinces are due to the revised settlements in the Raipur and Sambalpur Districts, and the recovery of arrears. In Lower Burma the revenue came in freely as the country began to quiet down after the disturbances of 1885-86. The improvement in Assam is attributed to extension of cultivation, progressive rates on waste lands, and greater punctuality in realising the demand. In Bengal and the North-Western Provinces a special effort was made towards the end of 1886-87 for the collection of all demands within the year. In the Punjab there is a difference of 4.8 only between the forecast and the actuals shewing that the former was carefully framed. In Madras the revenue in 1885-86 included a large amount of arrears. In 1886-87 the collections exceeded the estimate in consequence, partly of the augmented demand, and partly from the vigour with which the recoveries were pushed. Some of the Madras districts had an exceptionally favourable season, but this was counterbalanced in other parts of the presidency. In Tanjore, however, large remissions that were granted in the previous year, were disallowed and collected in 1886-87. The large receipts in Bombay have accrued from enhanced rates of assessments, from the extension of cultivation in two districts, from new settlements in Hyderabad, and from the unexpected recovery in Broach, at the end of March, of a large amount which was not expected to be realised until 1887-88. The increase would have been more prominent, but, owing to a change of classification, certain sums which were treated as ordinary revenue in the estimate have appeared as miscellaneous revenue in the accounts.

16. As regards the other headings, the difference between estimate and actuals in the Bombay revenue from *rent of resumed lands*, is due to the former being based on the old survey rates, while the collections proceeded on the new scale. The Burma estimate for the *capitation tax* was too sanguine. The Bengal receipts from *sales of waste lands, &c.*, were augmented by large proceeds from leases in the Sunderbuns and from the redemption of land tax in the 24-Pergunnahs. The Bombay receipts include the sale-proceeds of a portion of the Imperial Mody Bay estate, which had accumulated with the Bombay Port Trust. It was not provided for in the budget. The improvement in *fisheries and other miscellaneous revenue* is due in India to the Quetta Assigned Revenue which is improving, in Burma to the restoration of order in the country, in Assam to the opening out of new fisheries and to the yield from elephants and coal royalties, in Madras to the inclusion of certain local fund revenue and of the chank fishery, and in Bombay to local receipts and to the change of classification noticed above in the last paragraph. On the other hand there was a decline in Bengal, owing to the order for the recovery of copying fees in stamps not having been taken into consideration when the budget was framed. The Punjab estimate was high. As regards *Upper Burma* receipts, the unsettled state of the country prevented cultivation, and the expected revenue was not received.

17. The principle on which the land revenue is divided between the Imperial and Provincial Governments has been explained in previous reports, and hence it will be sufficient on this occasion to give only the following statements, which show how the results in 1886-87 have been worked out. It should be noticed that owing to the Financial pressure the Imperial share of the revenue was increased, by special contributions of 120,0 20,0 60,0 and 200,0 from the Central Provinces, Assam, Madras and Bombay respectively.

A—Transactions affecting the distribution of Land Revenue in 1886-87.

PROVINCE.	Capital outlay from Provincial Revenues.	Contributions Imperial and Provincial.	SPECIAL ADJUSTMENTS BETWEEN IMPERIAL AND PROVINCIAL.			Inter-provincial adjustments.	Total Net credits (+) or debits (—) to Provincial.
			Receipts.	Payments.	Net.		
Central Provinces	...	-120.0	8	...	+8	-1.6	-120.8
Burma	...	+4.3	1.0	16.5	-15.5	-4.3	-15.5
Assam	...	-20.0	12.3	6.0	+6.3	-5.6	-19.3
Bengal	...	+2	72.1	23.4	+48.7	+12.5	61.4
N.-W. Provinces and Oudh	+25.8	...	12.5	13.8	-1.3	+1.5	+26.0
Punjab	...	+7.2	35.1	...	+35.1	+11.7	+54.0
Madras	...	-62.0	76.1	17.8	+58.3	+1	-5.8
Bombay	...	-202.1	37.6	17.0	+20.6	+1.8	-179.7

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

B.—Distribution of the Land Revenue in 1886-87.

PROVINCE.	Total Revenue.	Percentage of Provincial share.	Provincial share.	Special adjustments noted above.	Revised share.	LAND REVENUE NOT INCLUDED IN THE DIVISION.			DISTRIBUTION OF THE LAND REVENUE.			
						Impl.	Provl.	Local.	Impl.	Provl.	Local.	TOTAL.
Central Provinces	625.7	49.2047	307.8	-120.8	187.0	...	...	...	438.7	187.0	...	625.7
Burma	1,179.0	32.8367	387.2	-15.5	371.7 (a)	167.2	134.6	4	974.5	506.3	4	1,481.2
Assam	430.6	63.0222	271.4	-19.3	252.1	...	...	...	178.6	252.1	...	430.7
Bengal	3,877.5	32.2284	1,249.6	+61.4	1,311.0	...	...	...	2,566.5	1,311.0	...	3,877.5
N.-W Provinces and Oudh	5,787.4	25.4542	1,473.1	+20.0	1,499.1	...	62.9	...	4,288.3	1,582.0	...	5,850.3
Punjab	2,169.6	40.7193	883.5	+54.0	937.5	...	...	2.7	1,232.1	937.5	2.7	2,172.3
Madras	4,734.5	28.8073	1,363.9	-5.6	1,358.3	...	...	114.6	3,376.2	1,358.3	114.6	4,849.1
Bombay	3,382.5	59.8216	2,011.5	-179.7	1,831.8	5.6	873.2	12.8	1,536.3	2,705.0	12.8	4,254.1

(a) On account of Upper Burma Land Revenue.

1885-86, Accounts.	II.—Opium.	Budget.	1886-87, Revised.	Accounts.
6,296.0	Bengal sale of Opium	6,667.0	6,147.0	6,147.0
2,449.0	Bombay Opium Pass fees	2,346.8	2,544.3	2,583.4
	Excise Opium—			
2	India	1	2	2
21.9	Central Provinces	22.0	21.9	21.5
27.6	Burma	27.6	32.0	33.3
42.0	Assam	43.1	42.5	42.0
53.9	Bengal	53.5	55.0	55.2
42.5	North-Western Provinces	43.2	44.0	43.7
...	Punjab	11.6	2.9	3.2
9.4	Miscellaneous	19.7	9.1	13.5
8,942.5	TOTAL	9,227.6	8,898.9	8,943.0

18. The Bengal actuals with 54,750 chests sold at an average of 1,123 do not compare favourably with the Budget, which looked for 55,500 chests and an average of 1,200 per chest, but they come very close to the revised estimate, which was framed at a time when most of the circumstances affecting the actuals were ascertainable.

19. On the other hand the increased realization in Bombay, on account of pass fees, was brought about by a desire to anticipate the "likin" tax which the Chefoo Convention makes leviable with the import duty, and also by the reported failure of the China crop. It is chiefly due to this that the total opium revenue corresponds closely with the actual figures of 1885-86, in spite of the falling off in Bengal.

20. The excise opium in Burma shews an increase as compared with the original estimate in consequence of greater competition for the Licenses at Akyab and Mergui, and of increased sales of the drug owing to the influx of a large number of camp followers and others attending the Military Force in Burma. In Bengal and the North-Western Provinces the increased receipts are due to general larger consumption of the drug. In the Punjab the original estimate of 11,6 was calculated on a probable consumption of 400 mds. at 7-4 per seer, but the Revenue authorities subsequently reduced the figure to 100 mds. and the actuals bear out the revised estimate very closely. The following table shews the sales and produce in Bengal and the exports from Bombay:—

Year.	Bengal.					Bombay.		
	Balance in stock on 1st April. Chests.	Produce of season. Chests.	Chests sold.	Average price per chest. R	Total price.	Chests.	Rate.	Amount.
1876-77	50,504	68,051	47,240	1,270	6,000.0	49,136	600	2,948.2
1877-78	71,315	67,167	49,500	1,266	6,269.3	45,830	600	2,749.8
1878-79	88,982	43,140	55,500	1,225	6,798.6	36,807	650	2,393.0
1879-80	76,622	49,961	59,100	1,170	6,914.2	46,211½	650 & 700	3,141.1
1880-81	67,483	52,969	56,400	1,362	7,683.6	36,069½	700	2,526.2
1881-82	64,052	49,732	56,400	1,324	7,465.3	31,196	700	2,184.7
1882-83	57,384	51,697	56,400	1,222	6,890.5	36,327	700 & 650	2,395.6
1883-84	52,681	38,214	54,400	1,250	6,803.7	38,586	650	2,508.5
1884-85	36,495	65,993	46,698	1,296	6,052.0	39,039	650	2,537.9
1885-86	55,790	64,925	50,994	1,235	6,296.0	37,677	650	2,449.0
1886-87 Budget . . . . .	...	...	55,500	1,200	6,660.0	36,134	650	2,346.8
1886-87 Revised . . . . .	...	...	54,750	1,123	6,147.0	39,192½	650	2,544.3
1886-87 Actuals	69,705	64,500	54,750	1,123	6,147.0	39,745½	650	2,583.4

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt.

		India.	Central Provinces.	Burma.	Bengal.	Madras.	Bombay.	Total.
Sale of Government Salt.	Accounts . 1885-86 .	113.5	30.4	...	...	937.0	77.8	1,158.7
	Budget .	174.4	32.0	...	...	443.9	35.2	685.5
	Revised .	176.9	56.3	...	...	498.1	62.0	793.3
	Accounts .	172.6	62.2	...	...	427.7	61.2	723.7
Excise on local manufacture.	Accounts . 1885-86 .	10.0	...	3.5	96.2	501.8	1,749.5	2,361.0
	Budget .	11.2	...	3.5	99.4	942.2	1,408.7	2,465.0
	Revised .	10.0	...	3.2	...	894.3	1,494.2	2,401.7
	Accounts .	9.5	...	3.3	...	985.1	1,516.5	2,514.4
Duty on Imported Salt.	Accounts . 1885-86 .	...	...	15.9	1,803.6	3	2.1	1,821.9
	Budget .	...	...	22.5	1,800.6	2	2.4	1,825.7
	Revised .	...	...	16.5	1,917.1	5	2.0	1,936.1
	Accounts .	...	...	29.5	1,948.5	2	2.0	1,980.2
Inland Customs duty.	Accounts . 1885-86 .	953.7	...	...	...	...	...	953.7
	Budget .	1,331.6	...	...	...	...	...	1,331.6
	Revised .	1,329.4	...	...	...	...	...	1,329.4
	Accounts .	1,371.0	...	...	...	...	...	1,371.0
Miscellaneous .	Accounts . 1885-86 .	28.8	...	...	10.1	9.1	1.8	49.8
	Budget .	47.8	...	...	12.0	13.7	3.7	77.2
	Revised .	42.7	...	...	10.0	16.1	1.8	70.6
	Accounts .	42.6	...	...	10.2	12.0	3.5	68.3
Upper Burma .	Accounts . 1885-86 .	...	...	...	...	...	...	...
	Budget .	...	...	7.5	...	...	...	7.5
	Revised .	...	...	7.5	...	...	...	7.5
	Accounts .	...	...	...	...	...	...	...
Total .	Accounts . 1885-86 .	1,108.0	30.4	19.4	1,909.9	1,448.2	1,831.2	6,345.1
	Budget .	1,565.0	32.0	33.5	1,912.0	1,400.0	1,456.0	6,392.5
	Revised .	1,559.0	56.3	27.2	1,927.1	1,409.0	1,500.0	6,536.6
	Accounts .	1,595.7	62.2	32.8	1,958.7	1,425.0	1,583.2	6,657.6

21. The increase under this head as compared with last year's actuals shews a growing revenue, and India and Bengal are its chief contributors. In India, the completion of the broadgauge line of Railway from Mulukwal to Khewra, coupled with the lowering of the rates of Rail freight on Rock Salt, created a considerable demand on the Punjab mines for that commodity. The Kohat Salt also was in greater request, but these improvements were counterbalanced to some extent, by the unfavourable season at the Sultanpore Salt sources.

22. The large excess over estimates in the Central Provinces is due to increased sales of Baragora salt, and in Burma and Bengal to larger importations arising from a return of activity in the Salt trade. The large variations in Madras, both under "Sale of Government Salt," and "Excise on local manufacture" are attributable, in some measure, to the transfer from the Bengal accounts of the transactions in Orissa, but more particularly to the gradual substitution of the excise duty for the Government monopoly, which has the effect of decreasing both sides of the account by about three annas (the cost price) for every maund of the monopoly supply supplanted by the excise.

23. The decrease in Bombay, as compared with the actuals of 1885-86, is owing to the cessation of the extraordinary demand for the Baragora salt, which arose from the stoppage of Sambhar Lake produce in that year. On the other hand, the increased exports to the Madras Coasts and to Calcutta have led to the improvement over the Budget and Revised Estimates.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

IV.—Stamps.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
Court-fee Stamps	Accounts . 1885-86 .	21.4	94.7	60.6	55.9	968.3	471.1	226.7	367.0	244.3	2,510.0
	Budget .	21.1	95.9	66.0	56.5	970.0	476.5	236.8	348.1	256.2	2,528.9
	Revised .	22.2	102.1	57.6	54.9	981.8	476.5	234.9	361.0	270.3	2,561.3
	Accounts .	22.4	103.8	58.7	54.0	988.2	483.8	235.5	363.0	271.1	2,581.3
Commercial and other Stamps.	Accounts . 1885-86 .	18.0	41.9	32.3	22.0	337.4	147.4	104.7	214.3	162.4	1,080.9
	Budget .	20.5	41.3	33.2	22.0	346.0	146.1	101.5	223.6	163.5	1,087.7
	Revised .	19.4	42.9	29.1	19.7	341.0	151.0	110.0	211.6	168.6	1,083.3
	Accounts .	19.4	42.6	29.3	19.8	334.3	150.6	113.1	212.2	169.0	1,080.3
Fines and Penalties and Miscellaneous.	Accounts . 1885-86 .	2	4	9	4	20.1	3.3	2.5	8.2	36.3	72.3
	Budget .	2	6	8	4	9.6	2.4	2.2	8.3	35.3	59.8
	Revised .	3	5	8	4	8.9	2.5	2.6	7.4	39.1	62.5
	Accounts .	3	5	8	4	12.8	2.6	2.8	6.9	39.2	66.3
Upper Burma.	Accounts . 1885-86 .	...	...	...	...	...	...	...	...	...	...
	Budget .	...	...	10.0	...	...	...	...	...	...	10.0
	Revised .	...	...	4.0	...	...	...	...	...	...	4.0
	Accounts .	...	...	3.4	...	...	...	...	...	...	3.4
TOTAL	Accounts . 1885-86 .	39.6	137.0	93.8	78.3	1,325.8	621.8	333.9	590.0	443.0	3,683.2
	Budget .	41.8	137.8	110.0	78.9	1,325.6	625.0	340.3	580.0	455.0	3,694.4
	Revised .	41.9	145.5	91.5	75.0	1,331.7	630.0	347.5	580.0	478.0	3,721.1
	Accounts .	42.1	146.9	92.2	74.2	1,346.3	636.8	351.4	582.1	479.3	3,751.3

24. The increase under this head, as compared both with the estimates and the actuals of 1885-86, confirms the growing tendency of the revenue from this source.

25. The improvement in India is mainly due to larger sales of stamps in the newly settled districts of Beluchistan. In the Central Provinces the excess is attributed to the failure of the kharif crops resulting in the renewal of bonds from the ryots, as also to the progress of Railway works, leading to larger sales of Receipt Stamps.

26. The disturbed state of some of the districts in Lower Burma seriously interfered with business, and accounts for the falling off in that Province. The Upper Burma reports shew, that owing to unavoidable delay in establishing Civil Courts, the receipts provided for in the Budget and Revised, were not fully realized.

27. Assam also shews a falling off chiefly in the Sylhet district. It is attributed to the impoverished condition of the people consequent upon the floods and three bad years in succession. There was also a decrease in the number of civil suits in some districts.

28. In Bengal increased litigation consequent upon the introduction of the Bengal Tenancy Act is still in operation, but the orders of Government to collect copying-fees in stamps accounts for the bulk of the excess in this Province. The improved receipts in the North-Western Provinces under "Court-fee Stamps" and "Commercial and other Stamps," are due to the ordinary expansion of the revenue and to increased litigation.

29. In the Punjab there was a general improvement under all the heads, but an unfavourable agricultural season led to renewal of bonds from the ryots to the money-lenders, followed by a special increase under Court-fee Stamps.

30. The falling off in Madras from the exceptional amount of last year was anticipated in the Budget and revised estimates, and is not attributable to any special cause. In Bombay the improvement is due partly to the extension of Railway lines leading to numerous conveyances from the owners of lands to the Railway authorities, and partly to the establishment of an additional Court in the Kaira and Panchmahal Districts, but more generally to the increasing prosperity of the people. Under Court-fee Stamps there is an exceptional receipt of 8,3, the value of stamp-duty on the probate in a single estate.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.
V.—Excise.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.W.P. and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
License and Distillery Fees and Duties for the sale of Liquors and Drugs.	Accounts . 1885-86 .	60.0	209.3	115.7	50.4	804.3	484.3	95.8	808.4	777.2	3,406.4
	Budget .	59.1	206.0	121.3	52.2	825.7	487.5	96.8	780.0	750.0	3,380.6
	Revised .	60.9	209.9	121.7	54.0	835.7	512.2	100.0	830.0	797.0	3,521.4
	Accounts .	70.4	214.6	135.9	53.1	854.7	523.9	100.5	853.1	805.0	3,611.2
Opium	Account . 1885-86 .	2.3	42.7	92.6	167.2	153.5	51.3	35.1	71.6	105.4	721.7
	Budget .	2.2	43.8	100.0	170.8	153.7	52.2	42.6	66.0	92.8	724.1
	Revised .	2.5	42.0	100.4	168.6	153.7	52.4	35.6	66.0	105.5	726.7
	Accounts .	2.7	42.2	110.7	168.7	157.0	53.5	36.0	62.7	113.8	745.3
Other Receipts . .	Accounts . 1885-86 .	4	3	1.8	...	7	3	1	2.0	17.9	23.5
	Budget .	2.2	2	1.6	...	6	3	2	2.0	13.0	20.1
	Revised .	2.3	6	1.2	...	6	4	4	1.0	7.5	14.0
	Accounts .	1	7	1.1	...	9	4	5	9	7.4	12.0
Upper Burma . . .	Accounts . 1885-86 .	...	...	5	...	...	...	...	...	...	5
	Budget .	...	...	10.0	...	...	...	...	...	...	10.0
	Revised .	...	...	3.5	...	...	...	...	...	...	3.5
	Accounts .	...	...	6.7	...	...	...	...	...	...	6.7
TOTAL	Accounts . 1885-86 .	62.7	252.3	210.6	217.6	958.5	535.9	131.0	883.0	900.5	4,152.1
	Budget .	63.5	250.0	232.9	223.0	980.0	540.0	141.6	848.0	855.8	4,134.8
	Revised .	65.7	252.5	226.8	222.6	990.0	565.0	136.0	897.0	910.0	4,265.8
	Accounts .	73.2	257.5	254.4	219.8	1,012.0	577.8	137.0	916.7	926.2	4,375.2

31. The receipts from "License and Distillery fees and duties for the sale of liquors and drugs" shew an increase in every province, over both the actuals of last year and the Budget Estimate, and Bengal, the North-Western Provinces and Madras have contributed the largest shares to the improvement. It is due in India to increased consumption of Arrack in the Mysore assigned tract, and to the payment by the Mysore Durbar of 3,0 towards share of toddy revenue of the assigned tract from 1884-85 to 1886-87, which was not anticipated in the Budget. There are also larger collections in the newly settled district of Beluchistan. In the Central Provinces and Assam better prices were obtained for licenses. In Burma certain changes were introduced in respect of the Excise revenue which is now credited in full to this head, the share due to excluded Local Funds being transferred to them by charge *per contra* under Refunds. There has also been a change in the system of granting licenses. The selling price of distillery liquors was also reduced, and this led to increased consumption of duty-paid liquor. In Bengal the improvement is due to increasing consumption, which was temporarily checked in 1885-86, owing to a bad agricultural season, and in the North-Western Provinces to general improvement and partly to the abolition of the excise monopoly at Cawnpore and Allahabad. In Madras the extension of the free supply system and other administrative changes, together with the transfer to this head of the duty on country spirits excised at import rates, from the head "Customs," caused the large receipts in that presidency, but these were partly counterbalanced by the transfer to "Customs" of the duty on Colombo arrack and by the abolition of the arrack monopoly. In Bombay the improvement is due to large removals of country liquors to supply the workmen employed on the construction of the Southern Mahratta Railway, to large consumption of Uran Mowra spirit and to an increase in tree-tapping license fees and still head duty recoverable on toddy spirit. Under *Opium*, Burma, Bengal and Bombay report increased sales, and Madras diminished imports from Indore in consequence of the large stock at the beginning of the year. The falling off under "*Other Receipts*" as compared with the actuals of last year occurs chiefly in Bombay, and is due to the fact that the contributions towards the cost of Abkari Police, included in the accounts of 1885-86, have this year been shewn under "Police." The unsettled state of the country accounts for the disparity between the actuals and the estimate in *Upper Burma*.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*.

VI.—Provincial Rates.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts . 1885-86 .	2.0	...	71.6	50.9	...	427.5	189.2	444.3	256.9	1,442.4
	Budget .	2.1	...	83.2	50.9	...	428.5	188.1	420.0	234.9	1,408.7
	Revised .	2.1	...	84.2	50.9	...	429.3	191.8	419.0	257.1	1,434.4
	Accounts .	2.1	...	102.8	51.3	...	431.8	189.1	432.4	267.6	1,477.1
Village Service, Patwari and Chowkidari Cesses.	Accounts . 1885-86 .	3.1	32.5	...	...	...	28.5	97.6	231.7	...	393.4
	Budget .	3.0	33.2	...	...	...	29.7	100.0	218.9	...	384.8
	Revised .	3.0	33.2	...	...	...	30.0	110.0	216.1	...	392.3
	Accounts .	3.5	31.8	...	...	...	30.7	110.7	213.3	...	390.0
Education Cess .	Accounts . 1885-86 .	9	14.7	...	...	...	14.7	4.4	...	...	34.7
	Budget .	6	13.1	...	...	...	14.7	4.4	...	...	32.8
	Revised .	8	11.5	...	...	...	14.7	2.5	...	...	29.5
	Accounts .	9	12.1	...	...	...	14.9	3.6	...	...	31.5
Road Cess .	Accounts . 1885-86 .	..	15.8	...	...	372.2	4.6	4.2	1	...	396.9
	Budget .	...	14.0	...	...	362.5	4.6	4.1	1	...	385.3
	Revised .	...	12.2	...	...	371.0	4.6	2.4	1	...	390.3
	Accounts .	...	13.0	...	...	371.3	4.7	3.4	1	...	392.5
Public Works Cess	Accounts . 1885-86 .	...	...	...	...	380.4	...	...	5.9	...	386.3
	Budget .	...	...	...	...	379.7	...	...	4.7	...	384.4
	Revised .	...	...	...	...	372.2	...	...	4.2	...	376.4
	Accounts .	...	...	...	...	385.9	...	...	3.9	...	389.8
Famine Insurance, Canals and Railways.	Accounts . 1885-86 .	...	12.6	...	...	...	162.2	62.4	...	...	237.2
	Budget .	...	12.7	...	...	...	163.2	63.1	...	...	239.0
	Revised .	...	12.7	...	...	...	165.2	66.8	...	...	244.7
	Accounts .	..	13.0	...	...	...	164.2	64.9	...	...	242.1
Rate on Wards' Estates	Accounts . 1885-86 .	...	...	...	...	6.7	...	4	...	...	7.1
	Budget .	...	...	...	...	12.0	...	3	...	...	12.3
	Revised .	...	...	...	...	15.3	...	3	...	...	15.6
	Accounts .	...	...	...	...	10.0	...	3	...	...	10.3
District Post Cess	Accounts . 1885-86 .	...	4.0	...	...	31.5	3.7	2.1	...	...	41.3
	Budget .	...	3.4	...	...	30.9	3.7	2.1	...	...	40.1
	Revised .	...	3.0	...	...	31.5	3.7	1.2	...	...	39.4
	Accounts .	...	3.1	...	...	32.8	3.7	1.7	...	...	41.3
Original Rates in Oudh	Accounts . 1885-86 .	...	...	...	...	...	18.2	...	...	...	18.2
	Budget .	...	...	...	...	...	18.5	...	...	...	18.5
	Revised .	...	...	...	...	...	18.5	...	...	...	18.5
	Accounts .	...	...	...	...	...	18.6	...	...	...	18.6
Other Miscellaneous Cesses.	Accounts . 1885-86 .	2.8	...	...	...	...	...	...	...	...	2.8
	Budget .	3.2	...	...	...	...	...	...	...	...	3.2
	Revised .	2.5	...	...	...	...	...	...	...	...	2.5
	Accounts .	2.7	3	...	...	3.6	...	...	...	...	6.6
TOTAL	Accounts . 1885-86 .	8.8	79.6	71.6	50.9	790.8	660.4	360.3	682.0	256.9	2,960.3
	Budget .	8.9	76.4	83.2	50.9	785.1	663.9	362.1	643.7	234.9	2,909.1
	Revised .	8.4	72.6	84.2	50.9	790.0	666.0	375.0	639.4	257.1	2,943.6
	Accounts .	9.2	73.3	102.8	51.3	803.6	668.6	373.7	649.7	267.6	2,999.8

32. The fluctuations in India, Assam and Bengal do not call for remark. The smaller receipts in the Central Provinces are due to advance collections having been made in 1885-86 as explained in last year's report. The rates in Burma have kept pace with the increased collections under "I, Land Revenue," during the pacification of the country. In the North-Western Provinces the larger yield from "Local Rate Fund" and "Acreage Cess Fund," is due to new assessments sanctioned by the Board of Revenue, chiefly in the district of Jaunpore. In the Punjab, the increase is due partly to realisation of arrears and partly to the establishment of Patwari Funds in connection with new

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

settlements. In Madras, there was a prosperous agricultural season, and the collections were larger than was expected in the Budget. The enhanced rates in Bombay are due to new settlements in Hyderabad and to extension of cultivation. In the Bombay Budget the Sind Village cess was entered under "Land Revenue".

VII.—Customs.

			Burma.	Bengal.	Madras.	Bombay.	TOTAL.
<i>Sea Customs.</i>							
Import Duties	Accounts	1885-86	71.8	140.0	50.8	173.0	435.6
	Budget		66.2	142.5	47.0	170.0	425.7
	Revised	1886-87	92.5	141.5	71.0	183.6	488.6
	Accounts		102.8	150.6	71.4	187.2	512.0
Export Duties	Accounts	1885-86	501.4	180.8	36.4	25.7	744.3
	Budget		461.4	181.8	50.0	25.0	718.2
	Revised	1886-87	466.2	157.5	47.5	28.0	699.2
	Accounts		476.3	158.0	51.6	29.8	715.7
Other Receipts, including <i>Land Customs.</i>	Accounts	1885-86	2.1	5.1	6.2	6.7	20.1
	Budget		2.4	5.7	12.7	6.0	26.8
	Revised	1886-87	2.1	5.7	9.9	6.4	24.1
	Accounts		2.1	6.9	2.7	6.9	18.6
Upper Burma Receipts	Budget	1886-87	2.5	...	...	...	2.5
Total	Accounts	1885-86	575.3	325.9	93.4	205.4	1,200.0
	Budget		532.5	330.0	109.7	201.0	1,173.2
	Revised	1886-87	560.8	304.7	128.4	218.0	1,211.9
	Accounts		581.2	315.5	125.7	223.9	1,246.3

33. *Import duties.*—The increase in Burma is due to large collection of duty on arms imported by the missionaries for the protection of the Karens, as well as to large clearances of liquor from bond in anticipation of the new rates of duty introduced by the tariff of 1887. The improvement in Bengal is the result of a better import trade. In Madras, the transfer to this head of the duty realised on Colombo arrack, from the head "V Excise," explains the excess. The increase in Bombay is due partly to expansion of trade, and in a small measure to the change noticed above in the rates of duty on liquors.

34. *Export duties.*—The collections fell off both in Burma and Bengal in consequence of a decline in the shipments of rice, brought about by the prevalence of low prices in Europe, but the falling off was not so great as was provided for in the Budget. On the other hand a revival of the coast trade led to larger shipments of rice to Karikal, Ceylon and other places, and produced the improvement noticeable in Madras and Bombay.

VIII.—Assessed Taxes.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
I	India	274.2	197.0	124.2
23.2	Central Provinces	38.4	38.4	40.3
...	Assam	18.0	19.0	20.5
153.4	Bengal	360.0	361.4	364.5
119.3	N.-W. Provinces and Oudh	205.0	220.0	222.0
38.0	Punjab	90.0	93.9	112.4
43.4	Madras	130.0	123.4	154.3
125.6	Bombay	342.5	295.0	316.5
503.0	TOTAL	1,458.1	1,348.1	1,354.7

35. This being the first year of the Income Tax it was difficult to frame a correct estimate of the proceeds. The result shews that the India and Bombay estimates were too high and the others too low. In Madras and Bombay the tax was realized on the surplus profits of the Guaranteed lines and not on the net traffic receipts as was anticipated in the budget.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

IX.—Forest Revenue.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Ondh.	Punjab.	Madras.	Bombay.	TOTAL.
I Timber and other Pro- duce removed by Government Agency.	Accounts . 1885-86 .	6.8	13.4	180.4	1	7.3	81.4	45.6	35.1	214.2	564.3
	Budget .	8.8	12.5	146.9	1	12.8	81.9	60.4	49.5	174.2	547.1
	Revised .	7.1	8.3	156.2	1	10.3	78.7	68.2	49.2	207.5	585.6
	Accounts .	6.8	8.5	154.3	...	10.8	82.4	71.8	27.6	190.5	552.7
II Timber and other Pro- duce removed by consumers or pur- chasers.	Accounts . 1885-86 .	4.5	86.9	19.5	17.9	49.2	60.4	34.2	80.8	110.7	464.1
	Budget .	4.0	93.8	20.7	21.3	55.6	70.0	29.5	79.1	103.9	477.9
	Revised .	4.9	84.5	24.0	18.4	50.1	67.4	34.6	89.1	102.0	475.0
	Accounts .	5.6	84.0	25.1	18.3	51.5	71.0	37.4	94.9	102.4	490.2
Other Receipts .	Accounts . 1885-86 .	5	3.4	17.5	1.7	3.2	4.3	5.3	4.0	11.7	51.6
	Budget .	4	3.1	12.4	1.1	3.6	3.1	4.1	2.4	8.1	38.3
	Revised .	6	3.2	15.3	2.3	3.2	3.5	3.2	2.0	4.7	38.0
	Accounts .	5	3.2	20.5	2.9	3.1	4.0	3.5	2.2	10.4	50.3
Upper Burma-Receipts	Accounts . 1885-86 .	...	...	5.0	...	...	...	...	...	...	5.0
	Budget .	...	...	90.0	...	...	...	...	...	...	90.0
	Revised .	...	...	40.0	...	...	...	...	...	...	40.0
	Accounts .	...	...	10.8	...	...	...	...	...	...	10.8
Total	Accounts . 1885-86 .	11.8	103.7	202.4	19.7	59.7	146.1	85.1	119.9	336.6	1,086.0
	Budget .	13.2	109.4	270.0	22.5	72.0	155.0	94.0	131.0	286.2	1,153.3
	Revised .	12.6	96.0	235.5	20.8	63.6	149.6	106.0	140.3	314.2	1,138.6
	Accounts .	12.9	95.7	210.7	21.2	65.4	157.4	112.7	124.7	303.3	1,104.0

		Sterling.	Ex- change.	Total.				
England . . .	Accounts . 1885-86 .	8	3	1.1	Total, including Eng- land . . .	Accounts . 1885-86	1,086.1	
	Budget .	...	...	...			1886-87	1,153.3
	Revised .	...	...	...				1,138.6
	Accounts .	...	...	...				1,104.0

Section A.—PRINCIPAL HEADS OF REVENUE—continued.
X.—Registration.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oadh.	Punjab.	Madras.	Bombay	Total.
Fees for registering Documents . . .	Accounts . 1885-86 .	1.3	4.1	2.3	3.4	104.2	23.4	14.2	90.6	37.1	280.6
	Budget . . .	1.3	4.1	2.7	3.2	115.7	23.4	14.0	80.5	37.9	282.3
	Revised . . .	1.3	4.2	2.3	3.7	98.7	23.0	14.8	84.8	36.4	269.2
	Accounts . . .	1.5	4.3	2.3	3.6	98.2	23.1	15.5	85.0	37.0	268.5
Fees for copies of registered Documents . . .	Accounts . 1885-86 .	1	2.1	...	...	2.5	7.0	3.6	1.9	8	18.0
	Budget . . .	1	2.0	...	...	2.7	6.7	3.7	1.8	6	17.6
	Revised . . .	1	2.2	...	...	2.7	6.6	3.6	2.0	7	17.9
	Accounts . . .	1	2.3	1	...	2.6	6.8	3.8	2.0	8	18.5
Other Receipts . . .	Accounts . 1885-86 .	...	1.1	1	...	2.7	4.6	...	2	7	9.4
	Budget . . .	...	1.2	1	1	2.6	4.4	...	2	8	9.4
	Revised . . .	1	1.2	1	1	3.6	4.4	...	2	7	10.4
	Accounts . . .	...	1.2	1	...	5.0	4.6	...	2	6	11.7
Upper Burma Receipts {	Revised . . .	...	...	4	...	...	...	...	...	...	4
	Accounts . . .	...	...	4	...	...	...	...	...	...	4
TOTAL . . .	Accounts . 1885-86 .	1.4	7.3	2.4	3.4	109.4	35.0	17.8	92.7	38.6	308.0
	Budget . . .	1.4	7.3	2.8	3.3	121.0	34.5	17.7	82.5	39.3	309.8
	Revised . . .	1.5	7.6	2.8	3.8	105.0	34.0	18.4	87.0	37.8	297.9
	Accounts . . .	1.6	7.8	2.9	3.6	103.8	34.5	19.3	87.2	38.4	298.1

37. The figures under India, Central Provinces, Burma, and North-Western Provinces do not shew any great fluctuations that call for notice.

38. The registration fees in Bengal went up steadily till 1885-86 and the Budget was based upon the increase of that year. In 1886-87 it was noticed that the expansion had received a check and the revised estimate was accordingly lowered, but even this forecast has not been reached in the actuals. Punjab shews an advance, and it is stated to be due to an unfavourable agricultural season which led to a larger number of documents being presented for compulsory registration.

39. The increased revenue in Madras, as compared with the original Budget, is mainly due to the introduction of a revised scale of fees in May 1884, the effects of which upon the revenue are still in operation. The result, however, does not compare so favourably with the actuals of 1885-86, but those receipts were augmented by the registration of a large number of joint-stock companies.

40. Bombay follows the actuals of last year closely in spite of the reduced rate of copying fees introduced in September 1886, which was estimated to involve a loss of 1.5, but this was compensated by an increased number of registrations chiefly in the Deccan.

XI.—Tributes from Native States.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	TRIBUTES AND CONTRIBUTIONS OF RS. 5,000 AND OVER—			
	India—			
20,1	Oodeypur	20,0	18,3	20,5
9,8	Jodhpur	9,8	9,8	9,8
40,0	Jeypur	40,0	40,0	40,0
18,5	Kotah	18,5	18,5	18,5
12,0	Boondie	12,0	12,0	12,0
8,0	Jhallawar	8,0	8,0	8,0
6,7	Rutlam	6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)	10,8	10,8	10,8
	Punjab—			
10,0	Mundee	10,0	10,0	10,0
13,1	Kapoorthulla	13,1	13,1	13,1
	Madras—			
78,3	Travancore	78,3	78,3	78,3
245,0	Mysore	245,0	245,0	245,0
20,0	Cochin	20,0	20,0	20,0

Section A.—PRINCIPAL HEADS OF REVENUE—*concluded.*XI.—Tributes from Native States—*continued*

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	Bombay—			
53,8	Kathiawar	55,4	55,4	56,6
18,7	Kutch	18,7	18,7	18,7
	CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—			
	India—			
18,2	Bhopal Levy (Bhopal)	18,2	18,2	18,2
19,2	Malwa Contingent (Dewas, Jowrah)	19,2	19,2	19,2
11,5	Erinpura Irregular Force	11,5	11,5	11,5
20,0	Deolee Irregular Force	20,0	20,0	20,0
3,8	Malwa Bheel Corps	3,4	3,4	2,8
	Bombay—			
8,2	Southern Mahratta Horse	8,3	8,3	8,8
	TRIBUTES AND CONTRIBUTIONS UNDER Rk. 5,000—			
18,1	India	18,2	18,3	19,9
12,9	Central Provinces	13,6	14,5	14,6
4,8	Punjab	4,9	4,9	4,7
1,3	Madras	1,3	1,3	1,3
3,8	Bombay	6,0	3,7	3,7
	FEES ON SUCCESSION TO NATIVE STATES—			
1,6	India	3	2,5	2,0
2	Punjab . . . . .	...	1	1
1,2	Bombay	9	5	7
218,3	TOTAL India	216,5	217,1	219,8
12,9	Central Provinces	13,6	14,5	14,6
...	Upper Burma	20,0	...	...
28,1	Punjab	28,0	28,1	27,9
344,6	Madras	344,6	344,6	344,6
85,7	Bombay	89,3	86,6	88,5
689,6	GRAND TOTAL	712,0	690,9	695,4

41. The realisations are satisfactory, and the actuals follow the estimates very closely except in Bombay, where there is a fall under "*Tributes and Contributions*" in consequence of the Junaghur tribute of 2,3 which was taken under this head in the Estimate, having been transferred to the Kathiawar Police Funds in connection with the scheme for the abolition of the Gaikwar's contingent. The Police funds are excluded local funds. The deficiency in Upper Burma is attributable to the expected tribute from the Shan States not having been finally determined or realised.

Section A.—DIRECT DEMANDS ON THE REVENUE.

1885-86. Accounts.	Budget.	1886-87. Revised.	Accounts.
9,805,3	9,675,2	9,786,0	9,746,2

42. The following are the more important events which have influenced the payments comprised in this group. The rise in *Assignments and Compensations* is due to arrangements made with the Meywar State, to receive the Postal collections of the British Government in that territory as payment of its salt compensation, which has resulted in an advance payment in 1886-87. In Bombay the alienated revenue in certain districts is now adjusted at new survey rates, thus causing an excess charge in this head and a corresponding excess credit in Land Revenue. The saving in *Land Revenue* occurs in the estimate for Upper Burma and in a large over-estimate in Bengal. The difference under *opium* is caused by the crop in Bengal being much smaller than in 1885-86 though larger than anticipated in the Budget. The *salt* expenditure was largely increased in Bombay partly for arrear charges in consequence of demands for Baragora salt from the North-Western Provinces, owing to a temporary stoppage of the production at Sambhar Lake. Under *Provincial Rates* a change has been made in showing the cost of collecting the Public Works cess in Bengal. The augmented expenditure on account of *Assessed Taxes* is due to the introduction of the Income Tax.

I.—Refunds and Drawbacks.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Land Revenue	Accounts . 1885-86 .	6	1	3	1,1	4,3	1,6	4,7	12,2	22,9	47,8
	Budget	3	6	8	1,6	5,0	8,0	5,0	9,8	21,0	51,9
	Revised	6	2	1,5	9	4,0	3,2	5,5	9,1	15,2	40,2
	Accounts	6	2	1,2	4	3,6	2,0	6,2	8,1	12,7	35,0
Salt	Accounts . 1885-86 .	2	...	6	...	18,6	...	...	1	7,8	27,3
	Budget	2,5	...	1,0	...	22,0	...	...	1	7,5	33,1
	Revised	3,0	...	6	...	17,4	...	...	5	6,5	28,0
	Accounts	3,3	...	5	...	20,5	...	...	5	5,6	30,4
Stamps	Accounts . 1885-86 .	3	1,9	9	5	13,4	10,4	3,0	7,8	7,3	45,5
	Budget	4	1,1	1,1	6	14,3	10,1	3,1	7,2	7,0	44,9
	Revised	4	1,2	1,4	5	14,0	8,7	4,0	7,2	9,2	46,6
	Accounts	4	1,1	1,4	5	12,8	8,7	3,5	7,5	9,8	45,5
Customs	Accounts . 1885-86 .	...	...	11,3	...	10,6	...	...	1,0	9,5	32,4
	Budget . . . . .	...	...	10,8	...	13,3	...	...	1,9	5,4	31,4
	Revised . . . . .	...	...	10,5	...	10,3	...	...	1,3	6,9	29,0
	Accounts . . . . .	...	...	11,5	...	8,4	...	...	1,3	6,9	28,1
Assessed Taxes	Accounts . 1885-86 .	...	5	...	...	5,2	5,7	2,1	9	3,3	17,7
	Budget . . . . .	...	6	...	...	2,3	4,6	2,1	6	3,0	13,2
	Revised	1,5	4	...	...	5,0	3,0	2,8	9,2	3,0	24,9
	Accounts	1,7	4	...	1	3,8	4,5	3,3	9,5	3,8	27,1
Other Revenue Re- funds.	Accounts . 1885-86 .	...	2	3,3	2	5,0	8	2	3,3	22,5	35,5
	Budget . . . . .	...	1	1,9	5	4,6	1,3	3	1,6	22,2	32,5
	Revised	1,6	1	2,8	1,2	4,3	1,1	2	2,7	26,4	40,4
	Accounts	1,5	2	11,1	4	4,8	7	3	3,2	26,0	48,2
Upper Burma	Revised . . . . .	...	...	3	...	...	...	...	...	...	3
	Accounts . . . . .	...	...	2	...	...	...	...	...	...	2
Total	Accounts . 1885-86 .	1,1	2,7	16,4	1,8	57,1	18,5	10,0	25,3	73,3	206,2
	Budget	3,2	2,4	15,6	2,7	61,5	24,0	10,5	21,0	66,1	207,0
	Revised	7,1	1,9	17,1	2,6	55,0	16,0	12,5	30,0	67,2	209,4
	Accounts	7,5	1,9	25,9	1,4	53,7	15,9	13,3	30,1	64,8	214,5

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

43. The fluctuating character of *Refunds* and its liability to be affected by changes in administrative measures have been explained in previous reports. The following are the chief features in the accounts of 1886-87. The Bombay actuals include 2,5 on account of an "Inam village" resumed in 1858-59 and now restored. Assessed Taxes shew an increase of 13,9, and it has occurred chiefly in Madras, where a refund of 8,3 had to be made to the Madras and South Indian Railway Companies on account of Income Tax, levied on the net profits, which the subsequent rulings of Government exempted from assessment, as they were not in excess of the guaranteed interest. "Other Revenue Refunds" shews a large increase in Burma, where the portion of "Excise Revenue" due to Local Funds was paid to them and charged to this head. The excess in Bombay is also due to large Excise refunds, not contemplated in the Budget.

2.—Assignments and Compensations.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	INDIA—			
	Salt and other compensations—			
96,1	Joudhpore State . . .	96,1	96,1	96,1
68,8	Jeypore State . . .	68,8	68,8	68,8
31,3	Gwalior . . .	31,3	31,3	31,3
15,1	Bhurtpore . . .	15,1	15,1	15,1
12,5	Ulwar . . .	12,5	12,5	12,5
8,0	Bhawalpore . . .	8,0	8,0	8,0
6,0	Dholepore . . .	6,0	6,0	6,0
20,4	Meywar . . .	20,4	20,4	20,7
6,2	Indore . . .	6,2	6,2	6,2
	Joudhpore and Jeypore States under the Sambhar Lake Treaty . . .	20,8	20,8	...
20,9	Other Compensations	24,8	26,1	25,4
25,6				
310,9		310,0	311,3	299,1
	CENTRAL PROVINCES—			
12,4	Compensations . . .	6,6	6,3	5,7
	ASSAM—			
3,2	Compensations . . .	3,5	3,8	3,6
	BENGAL—			
	Salt compensations payable under Convention with the French Government in lieu of Salt formerly supplied to them . . .	2,0	2,0	2,0
2,0	Bhooteas for the resumption of the Doars, Assam . . .	5,0	10,0	10,0
...	Other compensations, &c. . .	4,7	4,6	18,9
4,3		11,7	16,6	30,9
6,3	N.-W. PROVINCES AND OUDH—			
6,3	Compensations, &c. . .	6,3	7,2	24,6
	PUNJAB—			
19,2	Compensations, &c. . .	20,0	18,6	18,5
	MADRAS—			
	Salt compensation to French Government, &c. . .	44,4	43,6	44,1
44,4	Compensation to Travancore and Cochin on account Customs Revenue . . .	15,0	15,0	14,7
15,0	Compensations in lieu of resumed lands . . .	25,9	25,9	25,7
26,2	Allowances to Inamdars and other grantees . . .	28,8	28,8	28,4
29,4	Other compensations . . .	2,2	2,1	1,4
2,3				
117,3		116,3	115,4	114,3

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

2.—Assignments and Compensations—continued.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	BOMBAY—			
146.3	Pensions in lieu of re- sumed lands . . .	176.3	145.9	153.5
631.0	Inamdars and other grantees . . .	528.3	630.2	681.9
40.0	Goa Subsidy . . .	40.0	40.0	40.0
103.6	Goa Salt Pan and Customs Tariff Com- pensation . . .	82.0	77.2	74.8
	Excise and other com- pensations . . .			
920.9		826.6	893.3	950.2
1,396.5	TOTAL	1,301.0	1,372.5	1,446.9

44. The excess against Meywar is a payment in advance consequent upon an arrange-
ment by which the collections of the British Post Offices in that State are taken over by
the Durbar instead of being conveyed to the nearest British treasuries. The amounts pay-
able to Joudhpore and Jeypore were not drawn during the year. The sum paid to Bhutan
includes the subsidy for 1885-86 and 1886-87. The transfer of some pensions from Gwalior
to the Agra Treasury explains the increase in the North-Western Provinces. In the
Punjab the saving is ascribed to lapses of pensions.

45. In Bombay the distinction between the first two heads, "Pensions in lieu of resumed
lands" and "Inamdars and other grantees," was not sufficiently observed, and hence the
discrepancy in them between the estimate and accounts is partly nominal. Allowing for
this, the real amount requiring explanation is a large excess under "Inamdars and other
grantees" which arises from the alienated revenue in certain districts in Sind having been
adjusted at new survey rates. This adjustment has caused an increase in the revenue
head, 1—Land Revenue. Under the last two heads, there was a large saving chiefly in com-
pensations payable in Portuguese India, but on the other hand there was an excess of 3.5
in the Excise compensations. The large difference under these heads between the actuals
of 1885-86 and 1886-87 is due to an exceptional payment in the former year of three years'
compensation allowed by the mixed commission to owners of salt pans in Portuguese India.

3.—Land Revenue.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Charges of District Administration.	Accounts . 1885-86 .	23.9	68.5	74.3	48.8	284.1	359.1	173.2	345.2	296.4	1,673.5
	Budget . . .	25.0	75.0	75.2	53.6	280.0	360.0	178.8	351.2	300.7	1,699.5
	Revised . . .	25.8	105.8	75.6	50.7	285.8	359.6	178.7	340.7	291.0	1,713.7
	Accounts . . .	28.9	103.5	75.8	51.5	287.9	664.4	175.0	343.2	291.8	2,022.0
Survey and Settlement	Accounts . 1885-86 .	14.9	20.2	55.0	16.0	22.1	92.9	51.4	90.1	95.9	487.5
	Budget . . .	15.4	34.4	48.4	19.8	57.5	100.5	58.6	107.6	89.0	531.2
	Revised . . .	15.2	33.0	42.3	16.6	21.9	104.6	48.2	105.6	91.0	478.4
	Accounts . . .	13.6	30.9	33.9	15.9	24.6	82.5	44.7	109.6	96.0	451.7
Land Records and Agriculture.	Accounts . 1885-86 .	...	8	4.4	...	3.4	...	1.9	...	...	10.5
	Budget . . .	...	3.1	4.7	...	2.4	...	2.0	...	...	12.2
	Revised . . .	...	2.9	2.2	1.8	7.2	10.1	2.0	1.0	5.5	32.7
	Accounts . . .	...	2.7	8.6	1.7	7.4	10.1	3.7	2.9	8.6	43.7
Management of Gov- ernment Estates.	Accounts . 1885-86 .	...	...	...	...	28.1	24.5	1.5	...	...	54.1
	Budget . . .	...	...	...	...	35.7	25.5	1.6	...	...	62.8
	Revised . . .	...	...	...	...	28.0	24.5	1.8	...	...	54.3
	Accounts . . .	...	...	...	...	32.2	25.8	1.7	...	...	59.2
Commission on Collec- tions.	Accounts . 1885-86 .	...	...	69.7	28.7	...	1	...	2.2	...	100.7
	Budget . . .	...	...	71.1	25.9	...	1.6	...	1.5	...	100.1
	Revised . . .	...	...	75.2	25.9	...	2	...	1.7	...	103.1
	Accounts . . .	...	...	84.1	28.8	...	1.6	...	1.6	1	113.7

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*3.—Land Revenue—*continued.*

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Allowances to District and Village Officers.	Accounts . 1885-86 .	2	30.6	...	...	14.0	335.2	98.3	319.8	295.2	1,093.3
	Budget .	...	4	...	...	16.8	349.5	104.7	317.2	289.5	1,078.1
	Revised .	...	...	...	...	15.5	340.5	111.8	320.0	280.1	1,067.9
	Accounts . 1886-87 .	5	...	...	...	...	9.8	107.4	318.1	278.9	714.7
Upper Burma charges	Accounts . 1885-86 .	...	...	6	...	...	...	...	...	...	6
	Budget .	...	...	92.0	...	...	...	...	...	...	92.0
	Revised .	...	...	50.0	...	...	...	...	...	...	50.0
	Accounts . 1886-87 .	...	...	41.7	...	...	...	...	...	...	41.7
Other Charges .	Accounts . 1885-86 .	8.9	...	...	...	...	3.4	...	1.4	...	13.7
	Budget .	10.6	...	...	...	...	...	...	1.5	...	12.1
	Revised .	10.8	...	...	...	...	2.3	...	1.0	...	14.1
	Accounts . 1886-87 .	13.8	...	...	...	...	1.3	...	9	...	16.0
Total	Accounts . 1885-86 .	47.9	120.1	204.0	93.5	351.7	815.2	326.3	767.7	687.5	3,413.9
	Budget .	51.0	112.9	291.4	99.3	392.4	837.1	345.7	779.0	679.2	3,588.0
	Revised .	51.8	141.7	245.3	95.0	358.4	841.9	342.5	770.0	667.6	3,514.2
	Accounts . 1886-87 .	56.8	137.1	244.1	95.4	352.1	795.0	332.5	776.3	673.4	3,462.7
		Sterling.	Exchange.	Total.							
England	Accounts . 1885-86 .	3	1	4					Accounts . 1885-86 .	3,414.3	
	Budget .	6	2	8					Budget .	3,588.8	
	Revised .	1.0	4	1.4					Revised .	3,515.6	
	Accounts . 1886-87 .	1.1	4	1.5					Accounts .	3,464.2	

46. There has been an addition to the *charges of District Administration* in India, the Central Provinces and in the North-Western Provinces and Oudh in consequence of the transfer to this heading of Putwari expenditure which was entered in the India Estimates under 18, General Administration, and in the other provinces under Land Revenue, but in the minor head, allowances to district and village offices. Assam shews an excess over 1885-86, but this is met by a saving under commission on collections due to the gradual extension of the Tehsildari in place of the Mouzadari system. There is also an excess in Bengal owing to a change of classification by which certain charges of Wards' Estates are brought into this account from 18, General Administration. The Punjab estimate made too large a provision for the Kanungo scheme which is being gradually introduced into that Province. The savings in Madras and Bombay were effected by the absence of highly paid officers on leave out of India, and by short payments on account of travelling and other allowances. Under *Survey and Settlements* 2,5 provided for the Coorg Survey was not required, as the work is carried out by the Mysore Revenue Survey Party. In the Central Provinces and Burma, operations were not carried out to the extent intended, and in the last named province the office of Settlement Secretary was abolished. The Assam, Bengal, North-Western Provinces and Punjab Estimates were too high. The large expenditure in Madras is attributable to the Survey in Tanjore and Wynaad Taluk being accelerated and to the revised demarcation in South Arcot. The excess in Bombay is connected with the erection of boundary marks in Sind. The heading *Land Records and Agriculture* is the outcome of a change in classification, and includes items that formerly passed under various other heads, and the comparison with 1885-86, and the budget, cannot therefore be made this year. As regards *management of Government estates* the large expenditure in Bengal in 1886-87, as compared with the previous year, is due to charges for collecting the revenue, but on the other hand, the amount estimated for outlay on improvements was not all utilised within the year. *Commission on Collections* was high in Burma as the result of improved revenue collections. The head *Allowances to district and village officers* has been largely affected by the transfers to District Administration as noticed above, and to assignments and compensations where there has been a corresponding increase. The Punjab outlay was greater in 1886-87 than in 1885-86, principally because the Putwari fees were funded in several districts. The apparent saving in Bombay comes from the pay of village officers in Sind having been classified under Police. The differences under *Upper Burma* charges are due to the failure of revenue and consequent non-payment of commission. In England no fresh pay-

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

ments were made for law charges in connection with appeals from India, but on the other hand, a claim that was expected to fall into the accounts of 1885-86 was not presented tile 1886-87.

4.—Opium.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
BENGAL—				
51,8	Behar Agency Establishment and Contingencies .	52,3	51,5	51,3
1,178,6	„ Cultivation and Manufacturing charges	1,283,9	1,280,0	1,249,2
78,2	Benares Agency Establishment and Contingencies .	84,8	77,8	74,7
1,736,3	„ Cultivation and Manufacturing charges	1,219,4	1,366,1	1,344,0
2,6	Other charges	4,0	3,0	3,5
1,3	India	1,4	1,4	1,4
2,7	Bombay	2,6	2,6	2,5
3,051,5	TOTAL	2,648,4	2,782,4	2,726,6
4,7	England	1,6	2,0	1,8
1,5	Exchange	5	9	7
3,057,7	TOTAL	2,650,5	2,785,3	2,729,1

47. The expenditure on Opium depends mainly upon the quantity produced, as it consists chiefly of payments to cultivators for the crude drug, and manufacturing charges. In the Behar Agency the crop was larger than in 1885-86 though it fell short of the Budget. The great increase has been in Benares, and hence in spite of savings in the grant for purchasing Malwa Opium, in establishments and other charges, the expenditure exceeded the estimate under “payments to cultivators and manufacturing charges” by 124,6. The Bombay figures do not call for notice.

5.—Salt.

		India.	Burma.	Bengal.	Madras.	Bombay.	Total.
Establishment and contingencies.	Accounts . 1885-86 .	94,1	3	3,7	106,8	102,8	307,7
	Budget	103,1	3	5,9	138,9	118,3	369,5
	Revised	94,1	3	1,2	130,3	110,0	335,9
	Accounts	92,1	3	1,1	127,2	110,9	331,6
Manufacture and Exciseation.	Accounts . 1885-86 .	15,9	...	...	...	...	15,9
	Budget	37,4	...	...	...	...	37,4
	Revised	31,4	...	...	...	...	31,4
	Accounts	33,5	...	...	...	...	33,5
Purchase and Freight.	Accounts . 1885-86 .	12,0	...	...	19,4	44,4	75,8
	Budget	27,5	...	...	23,6	41,6	92,7
	Revised	24,6	...	...	9,3	81,8	115,7
	Accounts	19,7	...	...	11,4	90,0	121,1
Total India	Accounts . 1885-86 .	122,0	3	3,7	126,2	147,2	399,4
	Budget	168,0	3	5,9	162,5	159,9	496,6
	Revised	150,1	3	1,2	139,6	191,8	483,0
	Accounts	145,3	3	1,1	138,6	200,9	486,2
		Ster-ling.	Ex-change.	Total.			
England	Accounts . 1885-86 .	1,7	5	2,2	Grand total includ- ing England.	Accounts . 1885-86 .	401,6
	Budget . . . . .	...	...	...		Budget	496,6
	Revised	1	...	1		Revised	483,1
	Accounts . . . . .	...	...	...		Accounts	486,2

48. In India the chief reduction is under “Establishment and Contingencies” at Sambhar where the commission was small in consequence of a falling off in collections, and under “Purchase and Freight,” from the closing of the Lala Musa Depôt. A smaller quantity of salt was also manufactured at Sambhar and the Punjab mines, than anticipated. In Bengal

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

the transfer to Madras of the management of the Orissa Salt sources, as noticed under the revenue head, explains the decrease in establishment and contingencies. This transfer has added to the Expenditure in Madras, which, in 1886-87, included also a special payment of 10,1 to the Kundapur licensees for the suppression of salt manufacture. In Madras moreover the difference between the budget and accounts arises from a change in the treatment of the salt and excise establishments. The charge for Purchase and Freight is gradually decreasing as the excise system is substituted for the Government monopoly. The large increase in Bombay under "Purchase and Freight," includes arrears of 1885-86, to meet the increased demands of Baragora Salt from the North-Western Provinces, owing to a temporary stoppage of the production at Sambhar Lake.

6.—Stamps.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence, Establishment and Contingencies.	Accounts . 1885-86 .	...	...	...	3	8.3	1.8	2.3	2.9	5.3	20.9
	Budget .	...	...	...	2	7.9	1.5	1.2	3.6	5.3	19.7
	Revised . 1886-87 .	...	...	...	3	8.0	1.5	1.2	3.3	7.1	21.4
	Accounts .	...	...	...	3	7.1	1.5	2.2	3.2	5.6	19.9
Charges on Sale of Stamps, including Discount.	Court-fee Stamps.	Accounts . 1885-86 .	3	...	7	9	13.5	2	3.3	3.8	3.1	25.8
		Budget .	4	...	6	9	13.2	1	3.5	3.9	3.2	25.8
		Revised . 1886-87 .	4	3	8	9	14.2	1	3.5	3.8	3.3	27.3
		Accounts .	4	...	3	8	14.0	...	3.4	3.8	3.4	26.1
	Other Stamps.	Accounts . 1885-86 .	1.0	1.8	1.0	7	7.8	5.2	4.1	9.3	6.5	37.4
		Budget .	1.0	1.8	1.0	8	7.8	5.7	4.7	8.5	6.3	37.6
		Revised . 1886-87 .	1.1	1.6	1.1	6	7.9	5.7	5.2	9.3	5.1	37.6
		Accounts .	1.0	1.8	1.5	7	8.4	5.8	4.4	9.3	6.6	39.5
Stamps supplied from Central Stores.	Accounts . 1885-86 .	-41.5	2.7	6	1.6	19.6	7.2	4.7	...	5.1	...	
	Budget .	-39.9	1.8	8	1.7	21.1	5.9	4.0	...	4.6	...	
	Revised . 1886-87 .	-45.7	1.9	5	1.6	20.5	10.6	6.0	...	4.8	...	
	Accounts .	-44.1	2.1	4	1.0	19.0	9.8	5.5	...	6.3	...	
Upper Burma Charges	Budget .	...	...	1.0	...	...	...	...	...	...	1.0
	Revised . 1886-87 .	...	...	1	...	...	...	...	...	...	1
	Accounts .	...	...	1	...	...	...	...	...	...	1
TOTAL	Accounts . 1885-86 .	-40.2	4.5	2.3	3.5	49.2	14.4	14.4	16.0	20.0	94.1	
	Budget .	-38.5	3.6	3.4	3.6	50.0	13.2	13.4	16.0	19.4	94.1	
	Revised . 1886-87 .	-44.2	3.8	2.5	3.4	50.6	17.9	15.9	16.4	20.1	96.4	
	Accounts .	-42.7	3.9	2.3	2.8	48.5	17.1	15.5	16.3	21.9	95.6	
England	Accounts . 1885-86 .	48.5	15.3	63.8	Total, including England	Accounts . 1885-86 .	147.9					
	Budget .	51.9	17.3	69.2		Budget .	153.3					
	Revised . 1886-87 .	44.9	16.7	61.6		Revised .	148.0					
	Accounts .	44.5	16.7	61.2		Accounts .	146.8					

49. The actuals closely approach the Budget. The English expenditure shews a decrease owing to smaller demands from India than estimated.

7.—Excise.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
CHARGES OF COLLECTION—				
1.3	India	1.4	1.5	1.3
6.8	Central Provinces	7.0	7.1	6.9
4.3	Burma	5.7	3.1	3.3
7	Assam	8	4	4
32.3	Bengal	39.2	38.0	37.8
10.6	N.-W. Provinces and Oudh	12.1	11.5	11.3
5.8	Punjab	13.8	5.8	5.8
35.3	Madras . . . . .	..	25.4	24.1
26.1	Bombay	25.8	24.5	25.6
123.2	TOTAL	105.8	117.3	116.5
9	England . . . . .	...	8	1
3	Exchange . . . . .	...	1	1
124.4	TOTAL	105.8	117.6	116.7

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

50. The saving in Burma is due to the abolition of the office of Commissioner of Excise during a portion of the year and to less payments for rewards and contingencies. In Assam also the saving is due to the abolition of the Excise Establishment in Sylhet. In Bengal the administrative changes resulting from the recommendations of the Excise Commission have cost less money than was estimated. The saving of 8,0 in the Punjab is due to the grant for the salary of a Commissioner of Excise, provided for in the Budget, not having been utilised. In Madras the Budget under Salt comprised the combined establishment of the Commissioner of Salt and Excise Revenues, as explained in last year's report, and hence the omission of the figures in the Budget column here. In accordance with subsequent orders, the excise portion has been deducted in the revised and actuals from the total of the Salt head and shewn under 7—Excise.

8.—Provincial Rates.

1885-86. Accounts.			1886-87. Budget. Revised. Accounts.
ESTABLISHMENT AND OTHER CHARGES—			
3,7	Burma	4,3	4,4 5,1
5	Assam	5	5 4
20,7	Bengal	19,0	19,0 22,6
6	N.-W. Provinces and Oudh	7	7 6
16,0	Punjab	16,6	16,8 17,2
5,6	Bombay	5,5	5,6 5,2
47,1	TOTAL	46,6	47,0 51,1

51. The increase in Burma and the Punjab is due to larger cost of collecting the increased revenue from Rates and Cesses. The small decrease in Assam is attributed to the extension of the Tehsildari system. The rise in Bengal is due to a change of system in dealing with the cost of collecting the Public Works Cess in sixteen districts of that Province. Previous to October 1886 the amount used to be charged to contributions from Provincial to Local, but these contributions having ceased, it is now debited to this head, and a separate adjustment made with the Local Funds concerned. In Bombay the apparent saving is due to the transfer of refunds (which were debited to this head in 1885-86), to the proper head of charge "Refunds and Drawbacks."

9.—Customs.

		Burma.	Bengal.	Madras.	Bombay.	Total.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts . . 1885-86 . .	9,9	45,0	6,4	30,8	92,1
	Budget	10,2	45,7	6,2	32,1	94,2
	Revised	10,3	46,9	5,9	31,3	94,4
	Accounts	10,2	47,4	6,2	31,3	95,1
Charges at other Ports	Accounts . . 1885-86 . .	7,3	4,0	10,1	17,2	38,6
	Budget	7,1	4,1	10,8	17,4	39,2
	Revised	7,0	4,1	10,5	17,4	39,0
	Accounts	6,9	4,0	11,4	18,4	40,7
Total	Accounts . . 1885-86 . .	17,2	49,0	16,5	48,0	130,7
	Budget	17,3	49,8	16,8	49,5	133,4
	Revised	17,3	51,0	16,4	48,7	133,4
	Accounts	17,1	51,4	17,6	49,7	135,8

52. In Bengal the Budget was insufficient and was corrected in the Revised estimate. The increase over the actuals of 1885-86 is due to the construction of four new boats and to temporary establishments. The slight increase in Madras is caused by the transfer to this head, with effect from 1st April 1886, of the charges for Petty Construction and Repairs, which were shewn under "Buildings and Roads, Civil Works" in 1885-86. The results in Bombay closely approach the original Budget, the excess over the actuals of the preceding year being due to the enhanced salary drawn by the Collector, Presidency Division, who acted in a higher grade, and to the construction of a steam launch for the Collector of Customs, Karachi.

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

10.—Assessed Taxes.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
...	India . . . . .	..	1	1
...	Central Provinces	3.	2	1
...	Assam	5	7	5
9.1	Bengal	36.5	28.0	27.0
6	N.-W. Provinces and Oudh	2.5	5.0	3.9
1	Punjab	2.5	3.5	3.4
7	Madras	8.0	6.8	6.2
2.0	Bombay	8.4	8.4	8.9
12.5	TOTAL	58.7	52.7	50.1

53. The figures of 1885-86 represent charges on account of License Tax only, and they do not, therefore, bear any comparison with the results of the year under report. The estimates for 1886-87 were necessarily rough, as there was not sufficient information available at the time for a more accurate forecast of the expenditure needed to administer the Income Tax.

11.—Forest Expenditure.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
General Direction	Accounts . 1885-86 .	4.8	...	...	...	...	...	...	...	...	4.8
	Budget .	5.1	...	...	...	...	...	...	...	...	5.1
	Revised .	4.5	...	...	...	...	...	...	...	...	4.5
	Accounts .	5.1	...	...	...	...	...	...	...	...	5.1
Conservancy & Works:—											
Timber and other Produce removed from the Forests by Government Agency.	Accounts . 1885-86 .	2.1	3.0	68.4	2	4.6	43.6	22.8	13.0	78.1	235.8
	Budget .	2.6	5.8	62.1	1	6.0	35.5	19.6	20.5	70.7	222.9
	Revised .	2.5	4.5	67.5	5	6.3	39.2	22.3	19.7	88.9	251.4
	Accounts .	3.2	5.1	64.1	3	6.1	37.7	28.1	17.4	84.7	246.7
Timber and other Pro- duce removed from the Forests by Consumers or Pur- chasers.	Accounts . 1885-86 .	...	17.5	8	7	3.1	4.4	2	6.4	3.0	36.1
	Budget .	...	18.5	1.0	6	3.8	4.7	3	8.5	3.1	40.6
	Revised .	...	17.7	8	5	3.2	4.5	3	8.6	3.0	38.6
	Accounts .	...	17.6	7	6	2.8	4.3	2	7.6	1.6	35.4
Other Charges	Accounts . 1885-86 .	3.1	5.3	17.9	8.3	7.4	19.6	13.7	22.3	21.3	118.9
	Budget .	4.9	8.7	24.4	6.6	13.2	22.1	15.1	33.6	24.1	152.7
	Revised .	4.4	7.2	15.6	7.2	11.1	22.9	14.8	34.3	20.8	138.3
	Accounts .	4.1	5.9	14.9	6.9	10.4	20.9	12.5	34.6	24.4	134.6
Establishments	Accounts . 1885-86 .	9.1	18.6	27.6	11.9	21.9	29.6	30.8	51.4	80.6	281.5
	Budget .	9.9	22.4	31.5	13.2	24.0	30.2	31.0	58.4	87.3	307.9
	Revised .	10.0	21.9	28.0	13.3	23.0	29.6	31.1	57.7	84.2	298.8
	Accounts .	10.0	21.3	27.4	13.3	23.0	29.0	30.9	55.3	84.3	294.5
Upper Burma	Budget .	...	...	10.0	...	...	...	...	...	...	10.0
	Revised .	...	...	1.0	...	...	...	...	...	...	1.0
	Accounts .	...	...	2	...	...	...	...	...	...	2
TOTAL	Accounts . 1885-86 .	19.1	44.4	114.7	21.1	37.0	97.2	67.5	93.1	183.0	677.1
	Budget .	22.5	55.4	129.0	20.5	47.0	92.5	66.0	121.0	185.2	739.1
	Revised .	21.4	51.3	112.9	21.5	43.6	96.2	68.5	120.3	186.9	732.6
	Accounts .	22.4	49.9	107.3	21.1	42.3	91.9	71.7	114.9	185.0	716.5
England	Accounts . 1885-86 .	2.9	9	3.8	Total, including England.					Accounts . 1885-86 .	680.9
	Budget .	2.4	8	3.2						Budget .	712.3
	Revised .	2.5	9	3.4						Revised .	738.0
	Accounts .	2.4	9	3.3						Accounts .	719.8

54. The increased expenditure in India as compared with the actuals of 1885-86 occurs in Coorg and Ajmere. In Coorg it is due to more active work in timber and extension of plantation, and in Ajmere to enhanced charges for protection of firewood and charcoal from fire.

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

These charges were provided for in the estimates. The savings in the Central Provinces are the consequence of reduced charges for feed and keep of live stock. There are savings also in the salaries of gazetted officers. In Lower Burma (Pegu Circle) timber operations were limited, resulting in a saving of 6,0, and some survey work was postponed, for which 4,0 was provided in the Budget. The saving in the Upper country is mainly due to the unsettled state of affairs preventing the forests from being properly conserved, and thus leading to a curtailment of the expenditure. The Bengal Budget was rather high and savings have accrued in the pay of temporary establishments, feed and keep of cattle, and purchase of stores. Certain sanctioned works in Palamow and Singbhoom were not carried out, but for all that the actuals are in excess of the figures of 1885-86, partly by reason of a larger number of officers being on duty during the year, and in a larger measure to increased felling operations for supplying sleepers to the State Railways. The greater economy in the North-Western Provinces than was contemplated in the estimates, is due to the absence of the Conservator, Central Circle, whose *locum tenens* drew a smaller salary, as well as to the stoppage of scantling operations. Greater activity in the demand for sleepers led to the excess in the Punjab over the estimate, and the actual of the past year. In Madras considerable progress is being made in felling operations and the accounts of 1886-87 include a special payment of 7,5 on the revision of the Tekadi lease in South Coimbatore. The Bombay excess is mainly due to increase cuttings to meet the requirement of the Southern Mahratta Railway, and to large supplies of fuel to the North-Western Railway, as noticed under the revenue head.

12.—Registration.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence	Accounts . 1885-86 .	...	1,3	...	2	6,7	2,1	1,9	3,5	2,8	18,5
	Budget .	...	1,4	...	2	6,7	1,9	1,9	3,6	2,8	18,5
	Revised . 1886-87 .	...	1,2	...	2	6,7	1,8	1,9	3,5	2,8	18,1
	Accounts .	...	1,1	...	2	6,1	1,6	1,9	3,5	2,8	17,2
District Charges	Accounts . 1885-86 .	6	2,8	1,4	1,7	50,0	17,2	8,0	54,6	27,2	163,5
	Budget .	7	2,9	1,6	2,1	53,9	17,2	7,9	56,8	26,5	169,8
	Revised . 1886-87 .	7	3,0	1,5	2,0	50,0	17,0	8,2	57,9	26,9	167,2
	Accounts .	6	2,9	1,4	2,1	50,1	17,1	8,4	57,9	27,1	167,6
Land Registration Charges.	Accounts . 1885-86 .	...	...	...	...	3,4	...	...	...	...	3,4
	Budget .	...	...	...	...	3,1	...	...	...	...	3,1
	Revised . 1886-87 .	...	...	...	...	...	...	...	...	...	...
	Accounts .	...	...	...	...	...	...	...	...	...	...
Upper Burma	Revised . 1886-87 .	...	...	1	...	...	...	...	...	...	1
TOTAL	Accounts . 1885-86 .	6	4,1	1,4	1,9	60,1	19,3	9,9	58,1	30,0	185,4
	Budget .	7	4,3	1,6	2,3	63,7	19,1	9,8	60,4	29,3	191,2
	Revised . 1886-87 .	7	4,2	1,6	2,2	56,7	18,8	10,1	61,4	29,7	185,4
	Accounts .	6	4,0	1,4	2,3	56,2	18,7	10,3	61,4	29,9	184,8

55. The decrease in Bengal is due to the transfer of Land Registration charges, provided under this head in the Budget, to "3—Land Revenue." The saving under Superintendence in the North-Western Provinces and Oudh has accrued from the grant for office furniture having been used to a very small extent.

Section B.—INTEREST.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
699,0	RECEIPTS	644,2	680,9	670,5

56. The receipts are less than 1885-86 owing mainly to the extinction of the debt connected with the Mysore Railway, and to postponement of the date on which interest is recoverable in respect of the Madras Harbour Works.

XII.—Interest.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
● On Loans to Native States and private individuals.	Accounts . 1885-86 .	13,5	6	...	...	...	9,4	2,1	35,3	11,6	72,5
	Budget .	12,4	6	3	...	...	7,5	...	37,1	8,5	66,4
	Revised . 1886-87 .	13,5	6	1	...	...	7,8	...	35,2	9,8	67,0
	Accounts .	12,6	5	...	...	...	8,1	1,8	21,3	6,6	50,9
On Loans to Municipalities and other Public Bodies.	Calcutta and Bom- bay Port Funds.	Accounts . 1885-86 .	...	...	...	33,7	...	...	...	122,5	156,2
		Budget .	...	...	...	29,2	...	...	...	122,3	151,5
		Revised . 1886-87 .	...	...	...	29,2	...	...	...	124,1	153,3
		Accounts .	...	...	...	29,2	...	...	...	123,2	152,4
	Bombay Municipal- ity.	Accounts . 1885-86 .	...	...	...	...	...	...	...	36,7	36,7
		Budget .	...	...	...	...	...	...	...	35,8	35,8
		Revised . 1886-87 .	...	...	...	...	...	...	...	35,8	35,8
		Accounts .	...	...	...	...	...	...	...	35,8	35,8
	Other Municipal- ities and public bodies.	Accounts . 1885-86 .	6	5	2,1	1	36,9	1,8	9,2	9,9	64,7
		Budget .	...	4	3,0	1	33,0	8	10,0	11,4	61,8
		Revised . 1886-87 .	8	4	3,9	1	33,0	8	10,0	6,8	58,9
		Accounts .	1,1	3	3,9	1	32,4	2,2	9,9	6,7	61,2
On Currency Invest- ment.	Accounts . 1885-86 .	250,1	...	...	...	...	...	...	...	...	250,1
	Budget .	250,1	...	...	...	...	...	...	...	...	250,1
	Revised . 1886-87 .	250,1	...	...	...	...	...	...	...	...	250,1
	Accounts .	250,1	...	...	...	...	...	...	...	...	250,1
On Securities of Pro- vincial Funds.	Accounts . 1885-86 .	3	2	...	1	1,5	4,3	7	7,5	6,4	21,0
	Budget .	1	3	...	1	1,5	3,4	8	7,4	7,0	20,6
	Revised . 1886-87 .	1	3	...	1	1,5	4,5	8	7,4	6,8	21,5
	Accounts .	1	4	...	1	1,4	4,6	7	7,7	6,5	21,5
On arrears of Revenue	Accounts . 1885-86 .	1	...	...	7	11,2	...	...	5,6	2	17,3
	Budget .	1	...	...	4	10,3	...	...	6,3	1	17,2
	Revised . 1886-87 .	1	...	...	2	10,9	...	...	4,5	2	15,9
	Accounts .	2	...	...	2	12,7	...	...	4,1	2	17,4
On Overdrawn Capital of Guaranteed Rail- ways.	Accounts . 1885-86 .	45,3	...	...	...	...	...	...	...	...	45,3
	Budget .	10,5	...	...	...	...	...	...	...	...	10,5
	Revised . 1886-87 .	8,0	...	...	...	...	...	...	...	...	8,0
	Accounts .	6,8	...	...	...	...	...	...	...	...	...
Other Items	Accounts . 1885-86 .	1,2	...	...	...	4,2	4,7	5,7	5,6	1,3	22,7
	Budget .	4	...	...	...	3,5	4,7	7,6	1	7	17,0
	Revised . 1886-87 .	4	...	...	...	3,1	3,9	7,6	1	5	15,6
	Accounts .	5	1	1	...	3,9	4,4	5,9	9	1,7	17,5
TOTAL	Accounts . 1885-86 .	311,1	1,3	2,1	9	87,5	20,2	17,7	63,9	182,3	687,0
	Budget .	273,6	1,3	3,3	6	77,5	16,4	18,4	62,3	177,5	630,9
	Revised . 1886-87 .	273,0	1,3	4,0	4	77,7	17,0	18,4	64,0	180,3	626,1
	Accounts .	271,4	1,3	4,0	4	79,8	19,3	18,3	60,7	178,6	613,6

a. Included under "other items."

Section B.—INTEREST—continued.

		Sterling.	Ex. change.	TOTAL.		
England—Investment of Cash Balances, &c.	Accounts . 1885-86 .	9.1	2.9	12.0	Total including England .	699.0
	Budget .	10.0	3.3	13.3		641.2
	Revised .	40.0	14.8	54.8		680.9
	Accounts . 1886-87 .	41.4	15.5	56.9		670.5

57. The two prominent points here are the small amount of interest realised on loans to Native States and private individuals, as shown in the statement given below, and on the overdrawn capital of Guaranteed Railways. The decline under the former head occurs in Madras, where the arrangement with the Southern Mahratta Railway Company in respect of the Mysore Railway has extinguished the debt due by the State, and the passing of the Madras Act II of 1886 has made the interest due on the Madras Harbour works payable annually on the 1st April, instead of half-yearly as was the case before. The interest on overdrawn capital of Railway Companies is always an uncertain quantity, but this year the budget expectations have been realised fairly well. As regards the English figures, the issue of six millions stock during the year greatly increased the cash balance which was abnormally large during a great part of the year. This increases the investment on which interest was received, and the rate of interest obtainable in the latter part of the year was also unusually high.

58. The balances under Loans to Municipalities, &c., have in the last six years stood as follows :—

	31st March 1882.	31st March 1883.	31st March 1884.	31st March 1885.	31st March 1886.	31st March 1887.
DESCRIPTION OF LOANS.						
Native States	1,318,3	1,214,7	1,146,2	1,071,1	992,9	101,6
Advances for Ceylon cable . . . . .	...	..	...	9,2	7,4	5,5
Presidency Corporations including Port Trusts, &c.	5,595,8	5,408,7	5,333,9	5,470,1	5,568,5	6,391,2
District Municipalities	382,6	383,9	405,9	381,9	375,4	369,6
Moulmein Port Fund . . . . .	...	...	...	...	4,4	4,8
Landholders and others	659,9	654,1	607,3	572,9	458,4	370,9
Local Fund Committees	108,0	104,1	100,3	64,3	59,8	140,4
	8,064,6	7,765,5	7,593,6	7,569,5	7,466,8	7,384,0
Interest received	358,0	343,2	*359,1	324,2	328,5	298,7
Percentage reckoned on balance at end of year	4'439	4'419	4'729	4'282	4'4	4'045

*Excluding Bombay arrears 130,0.

Section B.—INTEREST.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
4,330,9	EXPENDITURE	4,250,3	4,307,7	4,310,4
59. The charges under this head are in a great measure affected by the transactions connected with the Permanent Debt, and these are shown in the following statement :—				
1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	INDIA—			
2,3	Debt incurred	1,201,0	1,201,5	1,208,9
482,2	Debt discharged	1,220,1	1,176,1	1,192,3
<u>-479,9</u>	NET IN INDIA	<u>-19,1</u>	<u>+25,4</u>	<u>+16,6</u>
	ENGLAND—			
	Debt incurred—			
1,086,1	at 3½ per cent.	4,844,2	4,914,5	4,914,5
3,500,0	at 3 per cent.	5,000,0	6,000,0	6,000,0
<u>4,586,1</u>	TOTAL INCURRED	<u>9,844,2</u>	<u>10,914,5</u>	<u>10,914,5</u>
	Debt discharged—			
5,0	at 5 per cent. . . . .	...	...	3
1,2	at 4 per cent.	409,7	409,7	410,7
<u>6,2</u>	TOTAL DISCHARGED	<u>409,7</u>	<u>409,7</u>	<u>411,0</u>
<u>+4,579,9</u>	NET IN ENGLAND	<u>+9,434,5</u>	<u>+10,504,8</u>	<u>+10,503,5</u>
<u>4,100,0</u>	NET IN INDIA AND ENGLAND	<u>+9,415,4</u>	<u>+10,530,2</u>	<u>+10,520,1*</u>

* The above amounts are exclusive of -82,0, comprising 74,0 charged to Railways on account of Sinking Funds of East Indian, Eastern Bengal and Sind, Punjab and Delhi Railways and 7,1 to Discount Sinking Fund.

60. The 1,208,9 entered under India as debt incurred includes the loan of 1,200,0 raised during the year for the construction of the Calcutta and Bombay docks, and 8,9 obtained by the sale of stock notes; of the debt discharged 1,145,3 belongs to the transfer loan of 1854, which was discharged during the year in England, but the payments have been brought to account in this country, as the loan is held in the Indian register; of the balance of 47,0, 36,6 consists of Nagpur-Raipur Railway Debentures discharged, 2,3 of Government Promissory Notes discharged under special orders, 1,8 payments on account of loans which have ceased to bear interest, and 6,3 of stock notes held by certain Postmasters for sale, but returned, as they could not be disposed of.

61. As regards the English figures, the debt at 3½ per cent. was incurred for the redemption of East Indian and Sind, Punjab and Delhi Railway annuities. Under the 3 per cent. debt the Budget provided the sum required to be raised during the year by issue of Stock. The Revised and Accounts show the nominal amount of the stock issued. This issue was made at an average price of £87 4s. 2d. per cent. and yielded 5,207,5. The arrangements for dealing with the discount were explained in para. 67 of last year's report. The debt discharged represents (409,7) debentures of the Eastern Bengal Railway due 12th July 1886 and (1,0) the East Indian Railway Debentures which had remained unclaimed since 1871.

Section B.—INTEREST—continued.

13.—Interest on Ordinary Debt.

62. The usual statement analysing this charge is as follows:—

DEBT IN INDIA ON 31ST MARCH 1886.									
1885-86.	Rate.		Principal.	Interest.	Budget.	1886-87.	Revised.	Accounts.	
Accounts.									
1,069,3	4½	.	23,290,8	1,048,0	1,049,9	1,041,0	1,044,9		
2,726,0	4	.	67,759,3	2,710,4	2,755,6	2,704,3	2,725,0		
1,5	3½	.	53,3	1,9	1,9	1,9	9		
7,2	Provincial	.	179,3	7,4	7,4	7,4	7,6		
7,1	Stock Notes	.	153,9	6,2	6,3	6,2	6,8		
3,811,1			TOTAL	91,436,6	3,773,9	3,821,1	3,760,8	3,785,2	
6			Interest on Loans in course of discharge		1,2	5	7		
- 1,3			Discount on new Loans and Miscellaneous		...	27,7	5,5		
3,810,4			TOTAL INTEREST PAID IN INDIA		3,822,3	3,789,0	3,791,4		
2,795,1	England	.			3,120,9	3,163,2	3,163,0		
879,8	Exchange	.			1,040,3	1,174,9	1,189,5		
7,485,3			GRAND TOTAL, INTEREST		7,983,5	8,127,1	8,143,9		

DIVIDED INTO—

3,857,2	Interest on Ordinary Debt	3,886,1	3,943,6	3,949,0
3,628,1	Interest on Debt for Railways and Irrigation Works	4,097,4	4,183,5	4,194,9

63. As regards India, a full year's interest appears to have been drawn, but the Budget provided also for an arrear payment of 30,0 which has not been claimed. The payments were greater in 1885-86 than in 1886-87, but this was caused partly by the large transfer from the London to the India registers and the settlement with the Madras Civil Fund, as explained in the last year's report. The 5,5 under discount on new loans is composed of the following amounts:—

Discount on the loan of 1,200,0 raised during the year	27,7
Deduct—Discount charged to the Calcutta and Bombay Port Trusts to whom advances were made on the condition that they received the money at the rate at which it was raised	24,6

Expenses attending the discharge of the Nagpur-Raipur Railway debentures	3,1
	2,4

Net charged under Discount . 5,5

64. In England the arrangements for exchanging portions of the Sind, Punjab and Delhi Railway annuity, for India 3½ per cent. stock, had not been completed when the Budget was framed, and the charges could not be accurately divided between this head and annuities. The result shews that the estimate for interest was short by 42,1, while that for "annuities" was 48,1 too high. The large payments in 1886-87, compared with the previous year, represent interest on the new stock issued mentioned above.

14.—Interest on other Obligations.

		India.	Central Prov- inces.	Burm.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay	Total.
On Special Loans	Accounts . 1885-86 .	77,5	...	...	...	...	8	2	...	4,7	83,2
	Budget .	78,2	...	...	...	...	8	1	...	4,6	83,7
	Revised .	76,4	...	...	...	...	8	1	...	4,6	81,9
	Accounts .	76,1	...	...	...	...	8	...	...	4,6	81,5
Treasury Notes and Service Funds.	Accounts . 1885-86 .	98,4	...	...	...	...	...	...	88,2	12,3	194,9
	Budget .	58,4	...	...	...	...	...	...	4	4,9	63,7
	Revised .	58,8	...	...	...	...	...	...	4	4,9	64,1
	Accounts .	57,0	...	...	...	...	...	...	3	5,7	63,0
Savings Bank Deposits	Accounts . 1885-86 .	78,3	1,4	7	6	16,1	2,4	4,0	10,6	62,7	174,8
	Budget .	150,4	2	2	...	10,9	...	2,6	4,3	29,8	198,4
	Revised .	152,6	2	2	...	11,4	...	3,1	4,2	27,9	199,6
	Accounts .	149,5	2	2	...	10,8	...	3,1	4,1	30,8	197,7
Miscellaneous	Accounts . 1885-86 .	14,3	...	...	...	5	1	...	1,8	3,7	20,4
	Budget .	12,6	...	...	...	2	...	...	1,9	2,4	17,1
	Revised .	12,5	2	1	...	9	...	...	1,8	2,6	18,1
	Accounts .	11,5	2	...	...	7	...	2,3	1,8	2,4	18,9
Total	Accounts . 1885-86 .	294,5	1,4	7	6	16,6	3,2	4,2	98,6	83,4	473,3
	Budget .	290,6	2	2	...	11,1	8	2,7	6,6	41,7	362,9
	Revised .	300,3	4	3	...	12,3	8	3,2	6,4	40,0	363,7
	Accounts .	293,1	4	2	...	11,5	8	5,4	6,2	42,5	361,1

Section B.—INTEREST—continued.

		Ster- ling.	Ex- change.	Total.		
England	Accounts . 1885-86 .	3	1	4	} Total, including England	473.7
	Budget .	1.0	3	1.3		364.2
	Revised . 1886-87 .	3	1	4		364.1
	Accounts .	2	1	3		361.4

65. The interest on *Special Loans* is gradually diminishing, as the stipends payable in connection with the old Oudh Loans are commuted by the pensioners. The details of the interest on *Treasury Notes and Service Funds* are given below. The payments in 1885-86 were heavy in consequence of the Madras Civil Fund having been taken over by Government, which involved a settlement of accounts up to date. The charge for 1886-87 was well estimated, and the same may be said of the *Savings Bank Deposits*. The amount 2.3, which appears against Punjab under *Miscellaneous*, is the correction of a wrong credit under interest in 1883-84 and 1884-85.

Details of Interest on Treasury Notes and Service Funds.

1885-86.		1886-87.		
Accounts.		Budget.	Revised.	Accounts.
42.1	Bengal Civil Fund . . . . .	...	...	...
85.9	Madras " " . . . . .	...	...	...
52.0	Bengal Uncovenanted Fund	54.0	54.3	54.7
9.9	Bombay " "	4.9	4.9	5.7
5.0	Other Funds "	4.8	4.9	2.6
194.9		63.7	64.1	63.0

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
1,965,9	RECEIPTS	1,914,1	1,976,7	2,027,5
2,293,0	EXPENDITURE	2,227,5	2,171,8	2,145,3
<u>-327,1</u>	NET	<u>-313,4</u>	<u>-195,1</u>	<u>-117,8</u>
-189,5	POST OFFICE (NET)	-196,9	-184,7	-196,0
-244,3	TELEGRAPH (NET)	-204,0	-86,6	-21,7
<u>+106,7</u>	MINT (NET)	<u>+87,5</u>	<u>+76,2</u>	<u>+99,9</u>

66. The *Post Office* worked up to the Estimate of the year. The *Telegraph Department* did better than the Estimate, having shewn a deficit of 21,7 only instead of 204,0 as was expected. This was accomplished partly by increased receipts and partly by curtailment of expenditure. The *Mint* result is also satisfactory and has been obtained by reduced expenditure.

XIII.—Post Office.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
198,5	Parcel and other Postage collected in cash	144,8	146,0	145,3
	SALE OF POSTAGE STAMPS—			
653,0	Ordinary	693,5	690,0	680,3
172,0	Service	176,1	174,7	174,9
<u>825,0</u>		<u>869,6</u>	<u>864,7</u>	<u>855,2</u>
30,8	DEDUCT—Payments to English, Colonial and other Foreign Post Offices	28,2	26,5	26,2
<u>794,2</u>		<u>841,4</u>	<u>838,2</u>	<u>829,0</u>
20,5	MAIL CART AND PARCEL VAN PASSENGER SERVICE	18,4	20,5	19,3
70,4	MONEY ORDER RECEIPTS	129,0	131,5	136,5
14,5	BULLOCK TRAIN COLLECTIONS	11,1	16,6	10,1
10,8	OTHER RECEIPTS	6,7	8,9	9,4
<u>1,108,9</u>	TOTAL	<u>1,151,4</u>	<u>1,161,7</u>	<u>1,149,6</u>
	DISTRICT POST COLLECTIONS—			
1,2	Bengal	1,9	1,3	1,3
2,8	Punjab	3,6	3,1	3,3
2	Bombay	2	2	1
<u>4,2</u>	TOTAL	<u>5,7</u>	<u>4,6</u>	<u>4,7</u>
<u>1,113,1</u>	GRAND TOTAL	<u>1,157,1</u>	<u>1,166,3</u>	<u>1,154,3</u>

67. Taking the total revenue, the accounts work up closely to the budget and show a satisfactory improvement over the previous year. As regards details it became the rule in 1885-86 to use stamps instead of money for *parcel and other postage* and for commission on *money orders*. This rule is still maintained in respect of the former head and explains the deficiency in it as compared with 1885-86, but in the case of *money orders*, it was abrogated in March 1886 and hence the *money order receipts* in 1886-87 are larger than in 1885-86. These changes increased the *sale of postage stamps*, but it has since diminished to the extent in which the money order receipts that were formerly obtained in stamps are now realised in cash. The large *payments to English and other Post Offices* in 1885-86, included arrears that were liquidated in that year, while in 1886-87 they were specially small in consequence of credit having been given to India for

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

various sums due to her. The *mail cart* and *bullock train* collections depend upon the traffic and are subject to unavoidable fluctuations. The increase in *other receipts* as compared with the budget consists of a large number of small items.

XIV.—Telegraph.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
INDIAN TELEGRAPH—				
Message Revenue—				
295,8	Sale of stamps, deducting refunds, &c.	322,5	300,0	302,8
36,2	Receipts from other Administrations	18,5	33,0	20,3
66,2	Other receipts by cash, postage stamps and book transfer	34,0	112,0	156,9
4	Receipts of Provincial Telegraphs	4	3	4
398,6		375,4	445,3	480,4
Interest and recoveries—				
42,9	Interest on railway lines and rent of instruments and appliances	93,2	98,5	46,7
51,0	Recoveries from Railways of Maintenance charges			48,2
11,2	Recoveries from Guaranteed Lines and Offices			11,7
3,9	Miscellaneous receipts	2,3	2,8	5,7
109,0		110,0	113,8	112,3
507,6	TOTAL INDIAN	485,4	559,1	592,7
INDO-EUROPEAN TELEGRAPH—				
50,5	Persian Gulf Section	78,8	81,9	86,9
23,6	Persian Section			
74,1	TOTAL INDO-EUROPEAN	78,8	81,9	86,9
581,7	TOTAL INDIA	564,2	641,0	679,6
35,6	England	8,8	9,5	9,6
11,2	Exchange	2,9	3,5	3,6
46,8		11,7	13,0	13,2
628,5	TOTAL	575,9	654,0	692,8

RESULTS.

Indian Telegraph—

		ACTUALS.	
		More.	Less.
Actuals with	Actuals of previous year	85,1	...
"	Budget Estimate	107,3	...
"	Revised Estimate	33,6	...

Indo-European Telegraph—(including England)—

Actuals with	Actuals of previous year . . . . .	...	13,2
"	Budget Estimate	8,9	...
"	Revised Estimate	5,1	...

EXCHANGE—*Indo-European Telegraph—*

Actuals with	Actuals of previous year . . . . .	...	7,6
"	Budget Estimate	7	...
"	Revised Estimate	1	...

Indian Telegraph Department.

68. Compared with the actuals of 1885-86 the improvement of 85,1 in the actuals of 1886-87 is due to an increase in the number of Government messages, chiefly in connection with Burma, and the general expansion of the Department. In 1886-87 the Secretariat offices of the Government of India ceased paying, by stamps, for their messages, thus reducing the revenue under Sale of Stamps, and increasing it under Receipts by book-transfer.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued.

69. The increase over the Budget Estimate of the year is owing to the estimate having been framed on the supposition that the Upper Burma revenue would diminish, whereas it greatly increased owing to the extraordinary amount of State messages.

70. The excess over the Revised Estimate is attributed mainly to the increased transmission of State messages connected with the settlement of Burma, and to the credit to Government of certain forfeited security deposits and other receipts previously held in suspense.

Indo-European Telegraph Department.

71. The receipts fell short of those in 1885-86 owing chiefly to the return of the Afghan Boundary Commission and to interruptions on the Persian line in January and February 1886 which reduced the realizations during 1886-87.

72. In the Budget Estimate the diminution of revenue expected to follow the return to India of the Boundary Commission was overestimated.

73. The improvement shown by a comparison of the actuals with the Revised Estimate is owing to a reduction in the tariff for messages to India and the Far East.

Exchange.

74. The exchange, which on this side of the accounts relates to the Indo-European Telegraph only, has been steadily increasing, partly on account of larger receipts and partly on account of the fall in the rate of exchange.

XV.—Mint.

1885-86. Accounts.		Budget.	1886-87, Revised.	Accounts.
202,6	Seignorage on silver	123,5	92,8	93,1
11,1	Gain on copper coinage	50,0	50,0	76,7
	Other Receipts—			
6,1	Calcutta	5,0	6,6	5,5
...	Madras	...	1	...
4,5	Bombay	2,6	6,9	5,0
224,3	TOTAL	181,1	156,4	180,3
...	England	...	...	1
224,3	GRAND TOTAL	181,1	156,4	180,4

75. The uncertain character of this head, consequent on its dependence on the course of trade, has been explained in previous reports. The estimate of Seignorage duty on silver was based on an average importation which was not reached by the actuals, and hence the falling off in revenue. On the other hand, the absorption of 128,5 of copper coin as compared with 38,5 the quantity which passed into circulation in 1885-86—yielded a profit which was about sufficient to cover the loss on silver, and the net result of the year's operation shews a close approach to the Budget figures. The importation of silver in recent years has been as follows. The seignorage is 2,1 per cent. on bullion received from the Public:—

	Net Importation.	Silver Coinage.	Seignorage.
1879-80	7,869,7	10,257,0	212,0
1880-81	3,892,6	4,249,7	76,1
1881-82	5,379,0	2,186,3	43,4
1882-83	7,480,6	6,427,4	108,9
1883-84	6,406,2	3,663,4	64,5
1884-85	7,245,6	5,794,2	115,6
1885-86	11,606,6	10,285,6	202,6
1886-87	7,045,1	4,616,5	93,1

15.—Post Office.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
46,1	Chief Office, Calcutta	46,6	45,8	47,0
	PRESIDENCY AND DISTRICT OFFICES—			
88,0	Officers	88,8	90,2	91,1
510,1	Establishment	542,7	525,1	522,8
81,2	Other Charges	79,5	81,9	82,0
679,3		711,0	697,2	695,9
725,4	Carried over	757,6	743,0	742,9

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*15.—Post Office—*continued.*

Accounts.		Budget.	Revised.	Accounts.
725.4	Brought forward . . .	757.6	743.0	742.9
	CONVEYANCE OF MAILS—			
91.0	Road Establishment . . .	93.5	93.9	95.3
47.8	Payments to State Railways . . .	56.9	54.4	54.9
14.8	Bullock Train Establishment . . .	10.3	13.9	11.5
49.4	Mail Carts Establishment and charges . . .	50.5	49.7	45.5
17.5	Railway charges . . .	19.8	18.1	18.4
54.7	Subsidies . . .	53.2	54.3	53.8
11.9	Other charges . . .	11.7	12.6	14.0
287.1		295.9	296.9	293.4
12.1	DISCOUNT ON SALE OF POSTAGE STAMPS . . .	10.8	10.8	10.6
21.3	OTHER CHARGES . . .	14.6	18.4	22.2
1,045.9	TOTAL . . .	1,078.9	1,069.1	1,069.1
	DISTRICT POST CHARGES—			
11.0	India . . .	11.5	10.5	10.2
5.0	Central Provinces . . .	4.9	5.3	5.3
12.2	Burma . . .	13.8	11.6	11.8
3.0	Assam . . .	3.6	3.6	3.5
33.0	Bengal . . .	34.2	34.2	34.4
19.0	N.-W. Provinces & Oudh . . .	19.6	19.2	19.2
14.0	Punjab . . .	14.0	14.0	14.3
10.7	Madras . . .	10.7	10.7	10.6
10.6	Bombay . . .	10.7	10.7	10.7
118.5		123.0	119.8	120.0
1,164.4	TOTAL, INDIA . . .	1,201.9	1,188.9	1,189.1
	ENGLAND—			
68.0	Payments to English Post Offices . . .	68.0	68.0	68.0
37.1	Stores . . .	46.1	50.2	49.1
105.1		114.1	118.2	117.1
33.1	Exchange . . .	38.0	43.9	44.1
1,302.6	GRAND TOTAL . . .	1,354.0	1,351.0	1,350.3

76. There were small savings under *Chief Office, Calcutta*, but they were more than counterbalanced by an increase of 6 in the Comptroller's Establishment sanctioned during the year, and of 1.0 in Tour charges, due to the deputation to Simla of clerks from the Offices of the Comptroller and the Inspector General, Railway Mail Service. The charge for *Presidency and District Offices* shews a small increase in salaries consequent on the absence of officers on privilege leave, and in establishment consequent on new appointments sanctioned during the year, but on the other hand the amount reserved for expenditure under the Director General's orders was used to a small extent only. The increase in *other charges* occurs chiefly in travelling expenses. The charges for *conveyance of mails* is regulated largely by the traffic and the accounts have followed the budget closely so far as the totals are concerned, but there are differences in the component items. The head *road establishment* now includes amounts which were formerly taken as *mail cart establishment* and has caused the actuals of those heads to differ from the budget. The excess in Bullock Train charges has occurred in contingencies. In the mail cart charges, some reductions were effected amounting to 1.1 in the lines from Belgaum to Dharwar and Hublee to Haveri consequent no doubt on the further opening of the Southern Mahratta Railway. Under Railway charges a saving of 3.4 is reported in the conveyance of banghy parcels. The increase under *other charges* after Discount on Sale of Postage Stamps occurs in printing at private presses (1.7), construction and repair of Post offices (5), compensation for loss of insured parcels (4), awards against the Guarantee Fund (1.8) and Loss by Exchange on Continental money orders (2.9). This loss by exchange was not provided for in the estimate.

77. As regards *District Post Charges*, India reports that a considerable saving was effected during the year 1886-87 in the establishment of Postal Sowars in the Bolan. In Burma the subsidies for conveyance of mails on the Irrawaddy were reduced, and the district postal service was not extended so much as the budget anticipated. There has been nothing special in the other provinces.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued.

78. The excess over the budget in the English expenditure for stores is due to larger indents having been sent from this country than were expected when the budget was framed.

16.—Telegraph.**IMPERIAL.**

1885-86. Accounts.	INDIAN TELEGRAPH. <i>Capital Account.</i>						Budget.	1886-87. Revised.	Accounts.
104,9	India	.	.	.	.	.	120,0	121,9	99,8
145,4	England	.	.	.	.	.	98,0	79,0	70,2

Revenue Account.

350,4	India	.	.	.	.	.	403,0	384,9	394,6
6,1	England	.	.	.	.	.	8,0	6,5	6,2

INDO-EUROPEAN TELEGRAPH.

64,8	India	63,8	66,9	65,7
98,3	England	20,2	17,8	17,3

RED SEA TELEGRAPH.

18,0	England	18,0	18,0	18,0
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PROVINCIAL.

1	Bengal	1	1	1
5	Bombay	7	4	5

788,5	TOTAL						731,8	695,5	672,4
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EXCHANGE.

47,7	Indian	35,3	31,8	28,8
30,9	Indo-European	6,8	6,6	6,5
5,7	Red Sea	6,0	6,7	6,8

84,3	TOTAL						48,1	45,1	42,1
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872,8	TOTAL						779,9	740,6	714,5
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RESULTS.

							ACTUALS.	
							More.	Less.
INDIAN TELEGRAPH DEPARTMENT, INCLUDING ENGLAND—								
<i>Imperial—</i>								
	Actuals with Actuals of previous year	.	.	.	.	.	...	36,0
	„ Budget Estimate	.	.	.	.	.	...	58,2
	„ Revised Estimate	.	.	.	.	.	...	21,5
<i>Provincial—</i>								
	Actuals with Actuals of previous year	.	.	.	.	.	...	...
	„ Budget Estimate	.	.	.	.	.	...	2
	„ Revised Estimate	.	.	.	.	.	1	...
INDO-EUROPEAN TELEGRAPH DEPARTMENT, INCLUDING ENGLAND—								
	Actuals with Actuals of previous year	.	.	.	.	.	...	80,1
	„ Budget Estimate	.	.	.	.	.	...	1,0
	„ Revised Estimate	.	.	.	.	.	...	1,7
<i>Exchange—</i>								
	Actuals with Actuals of previous year	.	.	.	.	.	...	42,2
	„ Budget Estimate	.	.	.	.	.	...	6,0
	„ Revised Estimate	.	.	.	.	.	...	3,0

Indian Telegraphs—Imperial.

79. The actuals both in India and England fell short by 36,0 of the preceding year, owing chiefly to more than the average quantity of stores having been obtained in 1885-86 to

Section C.—POST OFFICE, TELEGRAPH, AND MINT—concluded.

replenish articles used during the Afghan Expedition. The reduction due to this cause was 75,2, but there was an increase of 44,3 under maintenance and working, owing to heavy outlay in Burma, increase in salaries, and expansion in the number of offices.

80. On account of anticipated increase in the number of combined Post and Telegraph offices and provision for increased pay to certain classes of officers, the Budget Estimate was passed for 58,2 more than was actually spent.

81. The decrease brought out by a comparison with the Revised Estimate is attributed to works not having been advanced or new offices opened to the extent anticipated.

Provincial.

82. The differences and the amounts themselves are unimportant.

Indo-European Telegraph.

83. The decrease of 80,1 is almost entirely due to the figures of the preceding year including the cost of the third Bushire Cable.

84. The Budget provided for the normal outlay, but not for the maintenance of the Teheran-Meshed telegraph line, provision for which was made in the Revised Estimate. The actuals fell short of both Budget and Revised Estimates owing to an underestimate of the issues of stores.

Exchange.

85. The exchange was smaller than in 1885-86 owing to the abnormally heavy outlay in England in that year for the Jask-Bushire Cable. The decrease brought out by comparison with the Budget and Revised Estimates is owing to diminution in expenditure mainly in payments for stores.

17.—Mint.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
ESTABLISHMENTS—				
30,0	Calcutta	30,0	28,4	28,0
30,2	Bombay	29,2	29,3	29,0
LOSS OF WEIGHT IN COINAGE—				
11,4	Calcutta	7,8	2,5	3,3
5,4	Bombay	1,7	2,4	2,6
OTHER CHARGES—				
6,4	Calcutta	10,7	4,5	4,5
4,9	Bombay	5,1	3,2	3,9
47,8	TOTAL Calcutta	48,5	35,4	35,8
40,5	„ Bombay	36,0	34,9	35,5
22,3	„ England	6,8	7,2	6,7
7,0	„ Exchange	2,3	2,7	2,5
117,6	GRAND TOTAL	93,6	80,2	80,5

86. The saving under "Loss of weight in coinage" is due to a smaller outturn of work in silver, as explained under Revenue. The actuals in Bombay include a special payment of 1,2 to the Portuguese Government on account of seignorage duty, under the monetary convention sanctioned in the orders of Government No. 422, dated 27th January 1887. The budget for other charges in Calcutta included 6,2 on account of purchase of copper by the Mint Master, but the amount was subsequently transferred to its proper head and adjusted through the "Copper coinage account" subordinate to "Deposit and Advances."

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
1,427,4	Receipts	1,433,8	1,454,2	1,461,6

87. Various minor changes have occurred in this section of the account. The head *Law and Justice* has been divided into two parts, shewing respectively the receipts pertaining to *Courts of Law* and to *Fails*. Under *Police* the sums recovered from the guaranteed Railways, and in some cases from Municipalities are now subtracted from the expenditure instead of appearing as distinct credits. In *Education* several institutions have been made over to the management of Municipalities and other local bodies. These changes have affected the accounts, but the differences are composed of small items which are explained in the following paragraphs:—

XVIA.—Law and Justice—Courts of Law.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal	N.-W.P. and Oudh	Punjab	Madra.	Bombay.	TOTAL.
Sale-proceeds of Un- claimed and Escheat- ed Property.	Accounts . 1885-86 .	9.8	1.6	1.3	5	3.2	4.1	1.3	1.1	1.9	21.8
	Budget .	8.6	1.8	1.2	6	4.5	2.5	1.3	1.8	2.9	25.2
	Revised . 1886-87 .	6.7	2.1	1.2	6	3.4	2.0	1.3	1.5	3.3	22.1
	Accounts .	5.0	2.2	1.3	5	3.0	1.6	1.4	1.4	3.4	19.8
Court-fees realized in cash.	Accounts . 1885-86 .	3	5	...	1	1.9	17.4	5	1.5	1.1	23.3
	Budget .	4	4	...	1	2.0	16.0	6	1.7	1.5	22.7
	Revised . 1886-87 .	4	4	...	1	2.6	17.2	7	1.9	1.3	24.5
	Accounts .	3	4	...	1	2.4	17.9	7	1.9	1.2	24.9
General Fees, Fines, and Forfeitures.	Accounts . 1885-86 .	2.9	10.3	23.2	6.5	66.4	26.4	31.7	32.9	24.8	225.1
	Budget .	2.7	9.7	24.5	6.5	67.0	27.1	32.0	34.5	22.5	226.5
	Revised . 1886-87 .	2.9	10.0	23.8	6.6	67.5	26.3	33.9	34.5	25.7	231.2
	Accounts .	3.1	9.7	22.5	7.0	66.4	25.7	33.4	35.5	25.7	229.0
Upper Burma Receipts	Accounts . 1885-86 .	...	...	1.7	...	...	...	...	...	...	1.7
	Budget .	...	...	10.0	...	...	...	...	...	...	10.0
	Revised . 1886-87 .	...	...	10.2	...	...	...	...	...	...	10.2
	Accounts .	...	...	11.2	...	...	...	...	...	...	11.2
Other Receipts	Accounts . 1885-86 .	2	5	1	1	2.6	5.5	3	1.5	2.7	13.5
	Budget .	7	6	2	2	3.0	2.9	3	2.1	1.8	11.6
	Revised . 1886-87 .	2	4	3	2	3.4	6.1	1	1.6	1.7	14.0
	Accounts .	...	5	3	1	3.8	6.2	1	1.3	1.6	13.9
TOTAL	Accounts . 1885-86 .	13.2	12.9	26.3	7.2	74.1	53.4	33.8	37.0	30.5	288.4
	Budget .	12.4	12.5	35.9	7.4	76.5	48.5	34.2	40.1	28.5	286.0
	Revised . 1886-87 .	10.2	12.9	35.5	7.5	76.9	51.6	36.0	39.5	32.0	302.1
	Accounts .	8.4	12.8	35.3	7.7	75.6	51.4	35.6	40.1	31.9	286.8

88. The falling off in India is due to smaller receipts on account of "Sale proceeds of unclaimed and escheated property" from the Administrator General than expected in the Budget. The figures in the "Central Provinces" correspond closely with the Budget and do not call for explanation. Burma shews a small decrease under "General Fees, Fines, &c.," owing to interference with trade, caused by the unsettled state of some of the districts. The fluctuations in Assam and Bengal are made up of small differences which occur principally in the receipts on account of "Fines and Forfeitures" of the Magisterial

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

Courts. In the North-Western Provinces and Oudh, the decrease as compared with the actuals of 1885-86, under "Sale proceeds of unclaimed and escheated property," comes from inclusion in the last named year of a special escheat as noticed in last year's report. The receipts on account of "Court fees, Fines, &c.," on the other hand, shew an increase in consequence of larger collections of "Distrainers' Fees" and "Recoveries on account of pauper suits," while "other receipts" were augmented on account of the large number of candidates that were admitted during the year to the Pleadership Examination. Punjab shews an improvement, and it occurs chiefly under "General Fees, Fines, &c.," on account of larger receipts of Magisterial fines. In Madras the short receipts under "Sale proceeds of unclaimed and escheated property" were covered by the excess under "General Fees, Fines, &c.," from larger receipts on account of Magisterial fines. In Bombay the Budget estimate was low and the actuals bear out the revised figures, which were based on the actuals of ten months. The increase occurs chiefly under "General Fees, Fines, and Forfeitures."

XVIB.—Law and Justice—Jails.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras	Bombay.	Total.
Sale-proceeds of Jail Manufactures.	Accounts . 1885-86 .	1.8	32.0	18.6	1.6	77.7	30.1	17.2	15.7	9.7	204.4
	Budget .	2.3	30.0	17.2	2.0	71.5	30.0	20.0	18.0	9.0	200.0
	Revised .	1.8	36.5	19.0	1.2	78.0	32.4	16.5	15.6	10.0	211.0
	Accounts .	1.5	36.5	18.2	1.3	73.9	30.0	19.1	14.3	10.3	205.1
Other Receipts	Accounts . 1885-86 .	1.1	1	1.9	5.4	1.0	13.8	11.3	1.2	11.8	47.6
	Budget .	1.1	1	1.3	6.6	5	11.5	10.5	1.3	14.0	46.9
	Revised .	4	1	2.3	6.4	6	15.0	10.5	9	11.2	47.4
	Accounts .	5	1	1.3	6.0	6	19.9	9.1	1.2	9.9	48.6
Convict Receipts at Port Blair and Nicobars.	Accounts . 1885-86 .	37.3	...	...	...	...	...	...	...	...	37.3
	Budget .	33.1	...	...	...	...	...	...	...	...	33.1
	Revised .	43.7	...	...	...	...	...	...	...	...	43.7
	Accounts .	34.7	...	...	...	...	...	...	...	...	34.7
TOTAL	Accounts . 1885-86 .	40.2	32.1	20.5	7.0	78.7	43.9	28.5	16.9	21.5	280.3
	Budget .	36.5	30.1	18.5	8.6	72.0	41.5	30.5	19.3	23.0	280.0
	Revised .	45.9	36.6	21.3	7.6	78.6	47.4	27.0	16.5	21.2	302.1
	Accounts .	36.7	36.6	19.5	7.3	74.5	49.9	28.2	15.5	20.2	288.4

89. "Convict receipts at Port Blair and Nicobars" in India were small as compared with revised estimate, which was raised in expectation of recoveries from Native States, that were not eventually realized. The increase in the Central Provinces, as compared with the Budget, is due to an extension of manufacturing operations during the year, and larger sales of jail produce. This improvement set in after the Budget was framed, but it was provided for in the Revised Estimate. In Burma the sale of rice husk was greater than usual, owing to the increased quantity of paddy purchased for the maintenance of the large number of prisoners. In Assam the receipts on account of "Sale proceeds of jail manufactures" and "Other jail receipts" are smaller than the Budget on account of the larger number of men employed on extra-mural labour, and consequent decline of the jail manufactures. Bengal does not call for notice, but in the North-Western Provinces and Oudh the actuals exceed the Budget by 8.5 under "Hire of convicts" owing to the concentration of prison labour, and the completion of the Benares and Fatehgarh Central Prison buildings. The falling off in the Punjab is attributed to decrease in the prison population on account of Jubilee releases, and to the increasing difficulty experienced in providing intra-mural work of a remunerative character for the prisoners. In Madras jail receipts shew a steady decrease in consequence of restrictions which have been placed on jail manufactures generally. The decrease in Bombay, as compared with the actuals of 1885-86, is due to smaller receipts from hire of convicts and recoveries from Native States, partially arising from the Jubilee release of prisoners in February 1887.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.
XVII.—Police.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Police supplied to Railways.	Accounts . 1885-86 .	4.7	1.4	...	...	...	4.5	3.0	1	2.1	15.8
	Budget .	5.0	2.4	...	...	...	4.9	...	1	2.5	14.9
	Revised .	6.3	2.7	...	...	...	...	...	1	...	9.1
	Accounts .	6.3	...	...	...	...	...	...	1	...	6.4
Police supplied to Mu- nicipal, Cantonment and Town Funds.	Accounts . 1885-86 .	...	3.9	...	...	...	5.8	51.3	...	31.3	92.3
	Budget .	...	1.2	...	...	...	6.2	48.9	2.8	30.8	89.9
	Revised .	...	2.1	...	...	...	5.8	52.5	...	3.5	63.9
	Accounts .	...	1.9	...	...	...	5.8	51.4	2.0	2.8	63.9
Police supplied to Public Departments, Private Companies and Persons.	Accounts . 1885-86 .	2	8	...	5	1.4	2.5	7	2.4	7.5	16.0
	Budget .	2	7	...	5	1.5	2.5	6	3.4	14.7	24.1
	Revised .	1	7	...	5	1.5	2.4	1.8	2.1	8.0	17.1
	Accounts .	1	6	12.6	4	1.4	2.5	1.8	2.0	7.6	29.0
Presidency Police .	Revised .	...	...	...	...	...	...	...	...	8.6	8.6
	Accounts .	...	...	...	...	...	...	...	...	9.0	9.0
Fees, Fines and Forfeil- tures (chiefly Cattle Pound Fees).	Accounts . 1885-86 .	5	13.1	2.9	7.6	49.8	20.7	10.5	24.3	20.7	150.1
	Budget .	5	13.7	2.9	6.5	50.3	20.3	10.2	24.5	20.1	149.0
	Revised .	5	13.0	3.1	7.1	51.2	23.7	7.5	29.9	22.8	158.8
	Accounts .	6	13.8	3.2	7.0	49.4	22.7	10.6	25.7	22.3	155.3
Upper Burma Receipts.	Accounts . 1885-86 .	...	...	2	...	...	...	...	...	...	2
	Budget .	...	...	...	...	...	...	...	...	...	...
	Revised .	...	...	4.0	...	...	...	...	...	...	4.0
	Accounts .	...	...	5.2	...	...	...	...	...	...	5.2
Other Receipts .	Accounts . 1885-86 .	1.3	8	8	3.7	17.9	3.2	2.6	3.9	12.4	46.6
	Budget .	4	9	9	4.6	18.8	2.7	1.6	2.2	12.2	44.3
	Revised .	4	7	12.7	3.0	19.3	3.6	2.0	5.1	13.6	60.4
	Accounts .	2	1.1	7	3.1	20.0	4.3	8	5.7	11.2	47.1
TOTAL .	Accounts . 1885-86 .	6.7	20.0	3.9	11.8	69.1	36.7	68.1	30.7	74.0	321.0
	Budget .	6.1	18.9	3.8	11.6	70.6	36.6	61.3	33.0	80.3	322.2
	Revised .	7.3	19.2	19.8	10.6	72.0	35.5	63.8	37.2	56.5	321.9
	Accounts .	7.2	17.4	21.7	10.5	70.8	35.3	64.6	35.5	52.9	315.9

90. The increased receipts in India are on account of larger recoveries for Police supplied to Railways. In the Central Provinces, the contribution from the Great Indian Peninsula Railway has been deducted from expenditure, and hence the apparent falling off as compared with the Budget and Revised. A corresponding reduction (2.5) appears under the head "20 Police. Burma shews a large excess over the Budget as well as the actuals of the year 1885-86, and it is due to the introduction of Preventive Police in the disturbed districts and the recovery of the cost from the villagers. The receipts in Assam and Bengal closely follow the estimates and do not call for explanations. In the North-Western Provinces the recovery on account of Railway Police has been deducted from the expenditure as in Central Provinces: the actuals otherwise shew a better result, due to larger receipts on account of fines on stray cattle. In the Punjab, nothing was realised under "Police supplied to Railways" owing to the transfer of the Sindh-Punjab and Delhi Railway to the State. The falling off under "Other Receipts," as compared with the actuals of 1885-86, is due to a special item representing the balances of certain local Equipment Funds having been included in the accounts of that year. Madras shews an improvement as compared with the original estimate, and the increase would have been larger were it not for the decline under "Police supplied to Municipal, &c.," caused by the postponement of the Punitive Cess in Malabar. The increase under "Fees, Fines and Forfeitures" is due to a larger number of pounds and to the recovery during the year of certain arrears on account of 1885-86. "Other Receipts" also shew an excess over the Budget in consequence of the transfer to this head from "XXXII Civil Works" of the rents of "Policemen's huts," and of a specially large credit for the value of the unserviceable arms and accoutrements returned into the Military Store Depot. The large falling off in Bombay is almost nominal as the various contributions are deducted from the expenditure as explained above.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVIII.—Marine.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Pilotage Receipts	Accounts . 1885-86 .	...	...	...	...	80.2	...	...	4	6	81.2
	Budget .	...	...	...	...	80.0	...	...	6	4	81.0
	Revised . 1886-87 .	...	...	...	...	80.1	...	...	5	6	81.2
	Accounts .	...	...	...	...	81.7	...	...	4	6	85.7
Dockyard Services, &c.	Accounts . 1885-86 .	42.7	...	...	...	...	...	...	...	...	42.7
	Budget .	57.5	...	...	...	...	...	...	...	...	57.5
	Revised . 1886-87 .	42.5	...	...	...	...	...	...	...	...	42.5
	Accounts .	61.3	...	...	...	...	...	...	...	...	61.3
Sale-proceeds of Ves- sels and Stores.	Accounts . 1885-86 .	2.0	...	1	...	2	...	...	...	...	2.3
	Budget .	6.5	...	1	...	...	...	...	...	...	6.6
	Revised . 1886-87 .	6.2	...	1	...	2	...	...	...	...	6.5
	Accounts .	9.2	...	1	...	1	...	...	...	...	9.4
Registration and other Fees.	Accounts . 1885-86 .	...	...	1	...	2.7	...	...	...	4.9	7.7
	Budget .	...	...	2	...	2.7	...	...	...	5.0	7.9
	Revised . 1886-87 .	...	...	1	...	2.7	...	...	...	4.8	7.6
	Accounts .	...	...	1	...	2.5	...	...	...	4.9	7.5
Coast Light Dues	Accounts . 1885-86 .	...	...	20.0	...	...	...	...	...	...	20.0
	Budget .	...	...	18.7	...	...	...	...	...	...	18.7
	Revised . 1886-87 .	...	...	19.0	...	...	...	...	...	...	19.0
	Accounts .	...	...	19.0	...	...	...	...	...	...	19.0
Upper Burma	Accounts . 1885-86 .	...	...	4.5	...	...	...	...	...	...	4.5
Other Receipts	Accounts . 1885-86 .	36.8	...	2.8	3	2.0	...	...	...	1	42.0
	Budget .	7.8	...	2.8	4	2.1	...	...	...	...	13.1
	Revised . 1886-87 .	8.9	...	2.6	2	2.0	...	...	...	...	13.7
	Accounts .	12.6	...	1.8	2	2.4	...	...	...	1	17.1
TOTAL	Accounts . 1885-86 .	81.5	...	27.5	3	85.1	...	...	4	5.6	200.4
	Budget .	71.8	...	21.8	4	84.8	...	...	6	5.4	184.8
	Revised . 1886-87 .	57.6	...	21.8	2	85.0	...	...	5	5.4	170.5
	Accounts .	83.1	...	21.0	2	89.7	...	...	4	5.6	200.0

91. The improvement in *Pilotage Receipts* is due to the transfer of the Chittagong and Balasore receipts in Bengal from the Port Funds to this head. The large proceeds of *Dockyard Services* come from more work having been performed for other Departments than was anticipated in the Budget. The *Sale-proceeds of Vessels and Stores* were also large owing to the sale of the "*May Frere*" and "*Czarevitch*," and of obsolete and surplus stores consequent on a reduction of stock in the Kidderpore Dockyard. The large difference in *Other Receipts* between 1885-86 and 1886-87 consists of special items connected with the expedition to Suakim, which passed into the accounts of the former year, as explained in the last report. In Burma, one of the steamers on the Arakan line having been under repair, earned no freight for the time, and this accounts for the Budget under this head not having been realised in that Province.

XIX.—Education.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Fees and Fines	Accounts . 1885-86 .	8	3.0	1.1	3.7	46.6	7.9	4.9	21.1	39.7	128.8
	Budget .	8	3.1	1.4	3.6	49.9	8.1	4.9	20.4	35.6	127.8
	Revised . 1886-87 .	8	3.1	6	3.7	47.7	11.1	2.9	19.1	39.5	128.5
	Accounts .	1.0	3.0	5	3.8	48.6	10.8	3.4	20.8	38.9	130.8
Contributions	Accounts . 1885-86 .	7	6.5	...	...	2.6	1.2	1	6	7.9	19.8
	Budget .	1.2	7.5	...	1	2.9	1.6	...	3	8.4	22.0
	Revised . 1886-87 .	1.3	7.8	...	1	2.0	1.7	...	2	7.6	20.5
	Accounts .	8	7.8	...	1	2.3	1.4	...	2	7.4	20.0
Other Receipts	Accounts . 1885-86 .	1	5.5	3.1	2	3.2	8.2	3.5	7.6	21.0	52.4
	Budget .	1	3.9	3.1	2	2.8	12.8	4.3	8.4	18.4	54.0
	Revised . 1886-87 .	1	4.0	2.1	2	2.8	12.2	6.2	7.5	20.9	53.0
	Accounts .	2	3.9	1.4	2	2.1	15.5	6.5	7.3	20.5	57.6
TOTAL	Accounts . 1885-86 .	1.6	15.0	4.2	3.9	52.4	17.3	8.5	29.3	68.6	200.8
	Budget .	2.1	14.5	4.5	3.9	55.6	22.5	9.2	29.1	62.4	203.8
	Revised . 1886-87 .	2.2	14.7	2.7	4.0	52.5	25.0	9.1	26.8	68.0	205.0
	Accounts .	2.0	14.7	1.9	4.1	53.0	27.7	9.9	28.3	66.8	208.4

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

92. Education shews an improvement of 7,6 as compared with the actuals of 1885-86, and it would have been larger were it not for the falling off in Burma, Madras and Bombay. In Burma the decline is noticeable under "Other Receipts," and is due to the abolition of the Government Book Depôt and the transfer of the Myoke and Thugyi examinations to the Educational Syndicate. The increase in the North-Western Provinces occurs chiefly under "Fees and Fines" in consequence of enhanced rates of fees introduced during the year, and under "Other Receipts" from a special credit for the sale proceeds and interest of Government Promissory Notes which were purchased many years ago out of public grants to the Muir College Fund. In the Punjab the short receipts under Fees and Fines, as compared with the Budget estimate, as also with the actuals of 1885-86, are due to the transfer of several schools to "Municipal" control and the consequent transfer of the fees to Municipal funds. The increase under "Other Receipts" covers a special item of 2,0 recovered for sale of Books; it was provided for in the Revised estimate. In Madras six high schools were transferred to Municipalities during the year and one was closed, and all the Government middle schools were made over to local bodies. Several primary schools were raised to the middle school standard, but the loss from this measure was counterbalanced by an improvement in the Local Section. The estimate of Fees Schools, Special, and Fees, Government Colleges, general, was rather low.

93. In Bombay the Budget was more than usually conjectural owing to the state of transition through which the department was passing from the transfer of certain schools to Municipalities, &c. The excess in the actuals is due to the postponement of these transfers and to a special credit given to the Book Depôt Fund in connection with the "Antwerp Exhibition."

XX.—Medical.

Receipts.		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Medical College and School Fees.	Accounts . 1885-86 .	...	...	...	...	2.3	...	...	1.8	2.7	6.6
	Budget .	...	...	...	...	2.0	...	...	1.5	2.8	6.3
	Revised .	...	...	...	...	2.0	...	...	1.8	2.2	6.0
	Accounts .	...	...	...	...	2.7	...	...	1.8	2.3	6.8
Hospital Receipts .	Accounts . 1885-86 .	...	...	1	...	6.4	1	...	9	1.8	9.1
	Budget .	...	...	2	...	5.6	1	...	9	1.6	8.4
	Revised .	...	...	2	...	5.1	...	4	1.0	1.8	8.5
	Accounts .	...	...	2	...	7.3	...	5	1.0	1.9	10.9
Lunatic Asylum Re- ceipts.	Accounts . 1885-86 .	...	2	6	1	2.6	4	3.5	2.4	1.2	11.0
	Budget .	...	3	6	...	3.1	4	3.0	2.1	1.2	10.7
	Revised .	...	2	7	1	2.6	4	3.0	2.8	1.0	10.8
	Accounts .	...	2	7	1	2.4	4	2.8	3.6	1.1	11.3
Contributions .	Accounts . 1885-86 .	3	5	1	...	3.0	8.8	2	7.1	3	20.1
	Budget .	3	4	1	...	3.0	11.4	1.3	8.6	1.3	26.4
	Revised .	3	5	1	...	3.0	8.3	8	7.4	5.9	26.3
	Accounts .	3	5	1	...	3.0	8.8	8	8.2	7.7	29.4
Other Receipts .	Accounts . 1885-86 .	...	3	1	1	3	1.1	3	8	1.2	4.2
	Budget .	1	1	1	1	4	7	3	8	8	3.4
	Revised .	1	1	...	...	4	8	3	7	1.1	3.5
	Accounts .	...	1	1	1	3	7	3	7	5	2.8
TOTAL	Accounts . 1885-86 .	3	1.0	9	2	14.6	10.2	4.0	12.8	7.0	51.0
	Budget .	4	8	1.0	1	14.1	12.6	4.6	13.9	7.7	55.2
	Revised .	4	8	1.0	1	13.1	9.5	4.5	13.7	12.0	55.1
	Accounts .	3	8	1.1	2	15.7	9.9	4.4	15.3	13.5	61.2

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.
XXI.—Scientific and other Minor Departments.

		India.	Central Prov. vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
Receipts on Account of Experimental cul- tivation.	Accounts . 1885-86 .	...	2	3	1	...	1.4	6	...	1.2	3.8
	Budget .	...	2	2	...	...	2.5	6	...	1.0	4.5
	Revised .	...	1	1.0	...	...	1.8	5	...	1.3	4.7
	Accounts .	...	2	8	...	...	2.5	6	3	8	5.2
Botanical and other Public Garden Re- ceipts.	Accounts . 1885-86 .	2	1.0	...	...	2	2.6	1.4	3	9	6.6
	Budget .	...	1.1	...	...	3	2.4	1.3	3	1.0	6.4
	Revised .	...	1.1	...	...	3	2.9	1.3	4	1.0	7.0
	Accounts .	1	1.0	...	...	3	3.2	2.2	3	1.2	8.3
Cinchona Plantations	Accounts . 1885-86 .	...	...	...	...	9.5	...	...	9.8	...	19.3
	Budget .	...	...	...	...	11.6	...	...	9.7	...	21.3
	Revised .	...	...	...	...	10.0	...	...	7.6	...	17.6
	Accounts .	...	...	...	...	9.9	...	...	6.9	...	16.8
Receipts on account of Public Exhibitions and Fairs.	Accounts . 1885-86 .	...	1	...	...	8	3.8	6.2	...	4	11.3
	Budget .	...	1	...	...	1	3.6	5.2	...	4	9.4
	Revised .	15.1	1	...	...	1	4.0	5.0	...	7	25.0
	Accounts .	1	1	...	...	1	4.4	6.7	...	1.5	12.9
Government Bull and Stallion Receipts.	Accounts . 1885-86 .	1.7	...	...	...	...	...	...	...	...	1.7
	Budget .	2	...	...	...	...	...	...	...	...	2
	Revised .	6	...	...	...	...	...	...	...	...	6
	Accounts .	1.1	...	...	...	...	...	...	...	...	1.1
Labour and Emigra- tion.	Accounts . 1885-86 .	...	...	...	5.1	4.0	5	...	3	...	9.9
	Budget .	...	...	...	4.9	4.6	1.3	...	1.1	...	11.9
	Revised .	...	...	...	4.4	3.8	3	...	4	...	8.9
	Accounts .	...	...	...	4.7	4.3	2	...	4	...	9.6
Sale of Instruments and Stores by the Mathematical In- strument Factory.	Accounts . 1885-86 .	10.3	...	...	...	...	...	...	...	...	10.3
	Budget .	24.9	...	...	...	...	...	...	...	...	24.9
	Revised .	17.9	...	...	...	...	...	...	...	...	17.9
	Accounts .	20.6	...	...	...	...	...	...	...	...	20.6
Other Miscellaneous Receipts.	Accounts . 1885-86 .	1.2	...	...	...	2	8	5	6.7	7	10.1
	Budget .	1.0	1	...	1	1	9	4	6.9	4	9.9
	Revised .	2.3	1	...	1	2	5	4	7.6	4	11.6
	Accounts .	2.0	1	3	...	2	2	3	6.8	3	10.2
TOTAL	Accounts . 1885-86 .	13.4	1.3	3	5.2	14.7	9.1	8.7	17.1	3.2	73.0
	Budget .	26.1	1.5	2	5.0	16.7	10.7	7.5	18.0	2.8	88.5
	Revised .	35.9	1.4	1.0	4.5	14.4	9.5	7.2	16.0	3.4	93.3
	Accounts .	23.9	1.4	1.1	4.7	14.8	10.5	9.8	14.7	3.8	84.7
		Sterling.	Ex- change.	Total.							
England . . .	Accounts . 1885-86 .	1	1	2	Total including Eng- land . . .	Accounts . 1885-86 .					73.2
	Budget .	5	2	7		Budget .					89.2
	Revised .	6	2			Revised .					94.1
	Accounts .		2			Accounts .					85.5

95. In India the *Receipts on account of Public Exhibitions and Fairs* shew an apparent falling off, as the items entered under that head in the Revised Estimate were transferred to credit of "Civil Deposits" under orders of Government. The estimate under *Sale of Instruments and Stores, &c.,* was too high, as this year a change was made in the supply of maps and work done by the Surveyor General's Department, and the effect of this measure upon the accounts could not be accurately ascertained at the time.

96. In Bengal, the yield under *Cinchona Plantations* was again low, owing probably to the importation of cheap Quinine, which held the prices of the local manufacture in check. The increase under *Botanical and other Public Garden Receipts* in the North-Western Provinces and Oudh is connected with the Lucknow Horticultural, and Saharanpur Botanical Gardens, while the abatement under *Labour and Emigration* is due to a change in accounting, by which the portion of emigration fees due from Bengal is adjusted inter-pro-

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—concluded.

vincially. The fluctuations in the Punjab are unimportant. The falling off in Madras is chiefly due to the low prices for Cinchona bark which ruled throughout the year. During the three years, 1884-85 to 1886-87, the quantity sold in Madras has been 1581,880, 110,800, and 85,000, respectively, and the average price 100·6, 86·2 and 77·4 per 100lb. In Bombay, the increase under *Receipts on account of Public Exhibitions, &c.*, is due to large private contributions to the Horse Show at Shikarpore.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts
12,243,7	EXPENDITURE	12,354,9	12,650,1	12,698,5

97. This expenditure has been influenced by various minor changes as explained in the corresponding revenue head Receipts by Civil Departments. In comparing the figures of 1885-86 and 1886-87, the important differences are an excess expenditure in the last-named year of 432,4 under *Police* and 323,4 under *Marine*, arising almost entirely out of demands in Burma. On the other hand, there is a saving of 395,9 under *Political* in connection with subsidies and the charges of the Afghan Delimitation Commission. As between the Budget and the Accounts of 1886-87, the former has been exceeded by 267,2 under *Police* and 189,2 under *Marine*, and here too the principal cause is Burma.

18.—Administration.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W. P and Oudh.	Punjab.	Madras.	Bombay	Total.
Salaries of Governor General, Governors, Lieutenant-Governors, and Chief Commis- sioners, including Commissioner in Burd and his Estab- lishment.	Accounts . 1885-86 .	25,1	3,9	4,8	4,5	9,5	9,6	9,6	12,0	22,0	101,0
	Budget .	25,1	4,8	4,8	4,8	9,6	9,6	9,6	12,0	23,5	103,8
	Revised .	25,1	5,0	4,8	4,5	9,6	9,6	9,6	12,0	23,6	103,8
	Accounts .	25,1	4,7	5,4	4,4	9,6	9,6	9,6	12,3	23,5	104,2
Staff and household	Accounts . 1885-86 .	28,2	5	6	...	2,7	3,5	2,3	15,0	17,7	70,5
	Budget .	13,2	6	6	...	3,1	3,7	2,6	12,9	17,3	54,0
	Revised .	15,5	7	6	...	2,9	3,4	2,8	13,7	18,1	57,7
	Accounts .	39,0	7	6	...	2,8	3,7	2,8	14,0	18,2	81,8
Durbar Fund	Accounts . 1885-86 .	16,0	...	...	...	...	...	...	...	...	16,0
	Budget .	16,0	...	...	...	...	...	...	...	...	16,0
	Revised .	16,0	...	...	...	...	...	...	...	...	16,0
	Accounts .	16,5	...	...	...	...	...	...	...	...	16,5
Executive Council	Accounts . 1885-86 .	39,5	...	...	...	...	...	...	12,3	12,3	64,1
	Budget .	45,2	...	...	...	...	...	...	12,3	12,3	69,8
	Revised .	38,6	...	...	...	...	...	...	12,9	12,3	63,8
	Accounts .	40,4	...	...	...	...	...	...	12,9	11,9	65,2
Legislative Council	Accounts . 1885-86 .	15,0	...	...	...	1,9	...	...	1,6	...	18,5
	Budget .	21,3	...	...	...	2,1	...	...	1,4	...	24,8
	Revised .	12,7	2	...	...	2,0	...	...	1,5	...	16,4
	Accounts .	17,2	2	...	...	2,2	...	...	1,5	1	21,2
Military Secretary	Accounts . 1885-86 .	34,5	...	...	...	...	...	3,9	5,7	8,6	52,7
	Budget .	32,3	...	...	...	...	...	3,6	6,4	9,4	51,7
	Revised .	33,6	...	...	...	...	...	3,0	7,2	8,5	52,3
	Accounts .	42,9	...	...	...	...	...	3,1	7,1	8,1	61,2
Secretariat	Accounts . 1885-86 .	127,5	8,0	12,1	7,4	44,3	27,0	20,3	28,4	35,4	310,4
	Budget .	112,0	8,4	11,1	8,1	43,6	28,8	20,5	27,6	34,5	294,6
	Revised .	109,6	8,1	12,2	8,1	51,1	27,5	20,2	27,0	33,6	297,4
	Accounts .	142,4	8,4	12,1	8,2	49,7	31,5	21,4	29,6	34,7	338,0
Tour charges	Accounts . 1885-86 .	85,5	8	4	5	8,4	11,1	6,6	1	1,8	115,2
	Budget .	81,3	1,4	3	7	7,4	8,6	7,9	5	1,5	109,6
	Revised .	86,2	1,0	3	5	3,4	10,0	6,9	2	2,5	111,0
	Accounts .	10,8	1,1	4	4	3,0	5,9	5,8	...	3	27,7
Board of Revenue and Financial Commis- sioner	Accounts . 1885-86 .	...	...	...	...	25,6	22,5	18,8	26,2	...	93,1
	Budget .	...	...	...	...	26,0	22,4	18,2	26,0	...	92,6
	Revised .	...	...	...	...	27,8	22,0	18,7	25,4	...	93,9
	Accounts .	...	...	...	...	28,5	21,3	18,4	25,7	...	93,9
Commissioners	Accounts . 1885-86 .	...	19,2	21,2	5,4	52,9	57,7	33,3	...	26,4	216,1
	Budget .	4	19,4	20,4	5,6	50,0	55,7	34,1	...	23,5	209,1
	Revised .	6	20,3	21,4	5,4	55,8	56,3	33,9	...	23,5	217,2
	Accounts .	6	20,1	21,3	5,3	55,3	58,2	33,4	...	23,0	217,2

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.
18.—Administration.—continued.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Account Offices .	Accounts . 1885-86 .		57.4	7.0	9.2	4.7	32.9	22.9	16.3	21.4	24.7	196.5
	Budget .		61.3	7.1	9.2	4.9	33.4	23.5	16.9	21.4	24.1	201.8
	Revised .	1886-87 .	57.1	7.4	9.6	4.9	33.5	23.3	16.2	21.4	27.2	200.6
	Accounts .		62.2	7.3	9.5	4.9	33.1	23.1	16.2	23.6	26.7	206.6
Paper Currency Office	Accounts . 1885-86 .		10.4	1	1.5	...	...	1.6	1.2	2.7	8.7	26.2
	Budget .		9.7	1	1.5	...	...	2.1	1.1	2.5	8.4	25.4
	Revised .	1886-87 .	9.6	1	1.4	...	...	1.8	1.2	2.6	8.7	25.4
	Accounts .		10.2	...	1.4	...	...	1.6	1.1	2.7	8.1	25.1
Allowance to Presi- dency Banks . . .	Accounts . 1885-86 .		20.9	...	...	...	1.5	...	...	6.6	14.3	43.3
	Budget .		21.6	...	...	...	1.6	...	...	5.9	11.6	40.7
	Revised .	1886-87 .	19.8	...	...	...	1.4	...	...	5.9	13.5	40.6
	Accounts .		19.7	...	...	...	1.5	...	...	4.7	11.2	37.1
General Establishment of Local Fund Offices	Accounts . 1885-86 .		2.8	3.0	8	...	18.5	5.8	10.1	16.0	1.4	58.2
	Budget .		2.9	35.6	9	...	18.6	5.6	10.8	17.1	1.7	93.2
	Revised .	1886-87 .	2.8	3.4	9	..	12.5	5.9	9.8	17.8	9.5	62.6
	Accounts .		...	3.2	8	...	14.8	6.0	15.1	14.7	10.1	64.7
Upper Burma charges .	Accounts . 1885-86 .		...	...	2	...	...	...	...	...	...	2
	Budget .		...	...	9.0	...	...	...	...	...	...	9.0
	Revised .	1886-87 .	...	...	27.0	...	...	...	...	...	...	27.0
	Accounts .		...	...	26.3	...	...	...	...	...	...	26.3
Other charges, Reserve Treasuries, Press, Commission and Rent, Rates, and Taxes . . .	Accounts . 1885-86 .		5.5	...	1	...	...	...	...	1	...	5.7
	Budget .		5.5	...	2	...	...	...	...	1	1	5.9
	Revised .	1886-87 .	8.7	...	...	...	...	...	...	1	...	8.8
	Accounts .		5.3	...	...	...	...	...	...	3	...	5.6
Total India	Accounts . 1885-86 .		468.1	42.5	50.9	22.5	198.2	161.7	122.4	148.1	173.3	1,387.7
	Budget .		447.8	77.4	58.0	24.1	195.4	160.0	125.3	146.1	167.9	1,402.0
	Revised .	1886-87 .	435.9	46.2	78.2	23.4	200.0	159.8	122.3	147.7	181.0	1,394.5
	Accounts .		432.3	45.7	77.8	23.2	200.5	160.9	128.9	149.1	175.9	1,392.3
England . . .			Ster- ling.	Ex- change.	Total including Eng- land . . .				Accounts .	1885-86 .	1,732.9	
	Accounts . 1885-86 .		262.6	82.6					Budget .	1,744.1		
	Budget .		256.6	85.5					Revised .	1,736.8		
	Revised .	1886-87 .	249.6	92.7					Accounts .	1,733.9		
Accounts .		248.2	98.4									

98. Under India the excess in the actuals over the estimate for *Staff and Household* and *Secretariats* is largely due to a change in classification and in a smaller measure to increased charges for service telegrams and other contingencies which however were not so high as in the previous year. The change in classification is that, hill journey charges were formerly entered under Tour Charges and Rents, Rates and Taxes under 32 Miscellaneous, other items, whereas now they are charged against the various Departments with which they are connected. This accounts for the large saving under *Tour Charges*. The estimate under *Durbar Fund* was 5 too low. Originally the fund was fixed at 1,20 a year, but in 1884-85 the grant of 2,5, given under *Tour charges* was raised to 3,0 and transferred to the Fund. In 1886-87, 1,5, was added for furniture at Government House, thus raising the total estimate to 16,5 which was the amount spent. The head *Other Charges* in India includes in 1886-87 3,7 on account of the late Finance Committee. The wide discrepancy in the Central Provinces Budget under *General Establishment of Local Fund offices*, refers to the expenditure on account of the Putwari Fund which is now taken under Land Revenue. The amount of 26,3 for *Upper Burma* is the whole charge under this Major Head for which adequate provision could not be made at the time the Budget was framed. In Bengal and North-Western Provinces the saving in *Tour Charges* is nominal and comes from the transfer to *Secretariat* of items which belong to that minor head. The *Secretariat* charge in Madras includes the expenses of a special officer for six months to arrange the records of the Government Office. In Bombay the increase in the *Account offices* is owing to the presence of more officers than was contemplated in the Budget, to the privilege leave allowances of officers, and to a change in dealing with the charge for establishment employed on Local Fund Work. The reductions under *Allowances to Presidency Banks* are attributed mainly to the results of the new agreement; but in Madras and Bombay portions of the amounts due were not drawn in the year. The differences under *Local Fund Establishments* are due mainly to changes in accounting by which portions have been transferred to the Major Head "Land Revenue;" but in Madras and Bombay some additional establishments were entertained during the year.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

99. There is a net decrease of 8,4 in the English Expenditure, of which 3,9 is due to the transfer to the Inland Revenue Department of the manufacture of stamps for India, and to the fact that no payment to that department was made in 1886-87. There were also savings of 2,1 in telegrams, 1,0 in management of debt, 6 in Law charges and 8 in office contingencies.

19A.—Law and Justice—Courts of Law.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
High Courts, Chief Courts, Recorders' Court and Judicial Commissioner.	Accounts . 1885-86 .	3	6.0	12.1	...	121.7	42.5	32.0	46.5	63.9	325.0
	Budget .	6	6.4	16.6	...	113.9	41.4	26.3	46.5	65.3	317.0
	Revised .	3	6.0	15.2	...	115.7	41.6	26.4	47.3	70.4	322.9
	Accounts .	3	5.7	15.4	...	109.3	41.4	26.9	47.8	67.6	314.4
Law Officers .	Accounts . 1885-86 .	3	...	3.7	3	25.1	6.8	3.4	8.9	17.2	65.7
	Budget .	2	...	4.0	4	24.3	7.3	3.5	9.2	16.6	65.5
	Revised .	3	...	4.1	4	25.9	7.4	3.0	8.9	16.6	66.6
	Accounts .	3	...	4.5	3	25.7	6.4	2.7	8.5	16.0	64.4
Civil and Sessions Courts.	Accounts . 1885-86 .	8.2	1.0	3.8	13.6	393.4	210.1	114.1	223.3	194.8	1,162.3
	Budget .	7.0	4.2	3.5	13.8	382.7	209.0	123.3	227.0	197.1	1,168.5
	Revised .	8.0	2.0	5.2	13.1	401.9	207.1	119.8	224.1	189.4	1,170.6
	Accounts .	8.6	1.9	5.2	13.3	401.8	206.7	118.9	225.1	192.8	1,174.3
Criminal Courts .	Accounts . 1885-86 .	12.8	57.1	82.2	35.6	219.6	154.8	119.5	90.9	133.3	905.8
	Budget .	13.8	61.5	81.0	39.5	218.6	152.8	118.5	92.6	134.4	912.7
	Revised .	13.4	58.4	86.2	36.9	219.7	152.4	119.5	89.2	130.0	905.7
	Accounts .	13.3	58.4	85.4	37.1	218.4	152.4	119.0	89.7	127.9	901.6
Court of Small Causes.	Accounts . 1885-86 .	4	3.8	3.4	...	18.7	6.8	4.1	8.5	25.2	70.9
	Budget .	4	3.8	3.5	...	18.5	6.8	4.1	8.5	26.8	72.4
	Revised .	4	3.8	3.1	...	17.9	6.7	4.1	8.3	25.2	69.5
	Accounts .	4	3.8	3.0	...	19.0	6.8	4.0	8.3	24.0	69.3
Other Courts of Justice	Accounts . 1885-86 .	...	...	...	...	6.9	...	...	7.3	10.5	24.7
	Budget .	...	...	...	...	7.1	...	...	7.4	10.2	24.7
	Revised .	...	...	...	...	6.7	...	...	7.5	10.6	24.8
	Accounts .	...	...	...	...	7.0	...	...	7.4	10.5	24.9
Upper Burma charges	Accounts . 1885-86 .	...	...	5	...	...	...	...	...	...	5
	Budget .	...	...	58.0	...	...	...	...	...	...	58.0
	Revised .	...	...	34.0	...	...	...	...	...	...	34.0
	Accounts .	...	...	37.7	...	...	...	...	...	...	37.7
Refunds . . .	Accounts . 1885-86 .	9	1.8	9.1	1.0	13.3	3.8	3.4	4.9	3.0	41.2
	Budget .	6	1.8	6.4	1.7	13.0	3.5	3.2	5.5	3.2	38.9
	Revised .	2	1.6	8.0	9	13.7	3.5	3.9	5.1	3.0	39.9
	Accounts .	7	1.5	7.9	9	13.8	3.3	3.8	5.5	3.1	40.5
Other Charges .	Accounts . 1885-86 .	...	...	1	...	9	3.7	...	1	...	4.8
	Budget .	...	...	1	...	8	2.7	...	1.0	...	4.6
	Revised .	...	...	...	...	6	3.3	...	5	...	4.4
	Accounts .	...	...	...	...	3	3.6	...	5	...	4.4
TOTAL .	Accounts . 1885-86 .	22.9	69.7	114.9	50.5	799.6	428.5	276.5	390.4	447.9	2,600.9
	Budget .	23.5	77.7	173.1	55.4	778.9	423.5	278.9	397.7	453.6	2,662.3
	Revised .	22.6	71.8	155.8	51.3	802.1	422.0	276.7	390.9	445.2	2,638.4
	Accounts .	23.6	71.3	159.1	51.6	795.3	420.6	275.3	392.8	441.9	2,631.5
		Sterling	Ex- change.								
England .	Accounts . 1885-86 .	1.1	4	Total including England { Accounts . 1885-86 .							2,602.4
	Budget .	2.0	7								2,665.0
	Revised .	1.2	5								2,640.1
	Accounts .	1.1	4								2,633.0

100. The decrease under Bengal *High Court* occurs in the salary of Judges, and is due to two vacancies not being filled up and also to the new Judges drawing less pay than their predecessors. These changes were only partially allowed for in the Budget. In Madras a good deal of expenditure was incurred in printing and translation for the High Court, while in Bombay a temporary additional Judge was retained under sanction of the Secretary of State. In Burma an additional Recorder was appointed during the year.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.

101. The increase under *Civil and Sessions Courts* in Burma and Bengal is caused by the appointment of Additional Judges. The Central Provinces estimated under this head for the full cost of the Reorganized Judicial staff, but some of the officers were deputed on settlement duty, while the charges for others were partly taken under Land Revenue.

102. The difference between the Budget and Accounts in the Central Provinces under *Criminal Courts* is partly explained by the fact that the duties of the Cantonment Magistrate at Jubbulpore are now performed by the Superintendent of Jails with an extra allowance. The excess in Burma arises from larger establishments and greater contingent expenditure. The savings under *Criminal Courts* in Bombay are attributed to a large number of absentees, while the deputation of some of the Judges of the *Small Cause Courts* on other duties, reduced the charges on that account.

103. In *Upper Burma* the variations from the Budget are ascribed to the full number of courts not having been opened in the country.

104. The English Budget provided 1,5 for the outfit allowance of three Judges, but a payment of 8 only was made to the Chief Justice. There was also a small saving under Stores.

19B.—Law and Justice—Jails.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Jail Manufacture	Accounts . 1885-86.	1.2	27.8	11.0	1.5	56.5	20.3	14.3	13.3	8.6	154.5
	Budget .	1.3	27.9	9.9	2.4	75.8	25.2	15.4	17.5	9.4	184.8
	Revised .	1.2	33.1	10.0	2.0	59.6	21.5	15.2	14.0	8.7	165.3
	Accounts .	1.2	34.3	12.9	1.5	59.7	19.7	14.6	15.6	7.5	167.0
Other Jail Charges	Accounts . 1885-86.	4.1	21.4	53.2	8.9	117.8	75.8	57.8	66.6	52.7	458.3
	Budget .	4.5	22.8	51.6	10.6	108.1	86.3	70.3	74.2	56.0	484.4
	Revised .	3.9	24.3	64.5	8.9	115.4	77.9	62.8	71.5	61.7	480.9
	Accounts .	3.3	24.4	60.3	8.5	106.8	77.1	63.9	72.7	51.8	468.8
Convict Charges at Port Blair and Nicobars.	Accounts . 1885-86.	135.2	...	...	...	...	...	...	...	...	135.2
	Budget .	134.7	...	...	...	...	...	...	...	...	134.7
	Revised .	130.2	...	...	...	...	...	...	...	...	130.2
	Accounts .	126.7	...	...	...	...	...	...	...	...	126.7
Other Charges	Accounts . 1885-86.	1.9	...	...	...	...	...	...	...	...	1.9
	Budget .	1.3	...	...	...	...	...	...	...	...	1.3
	Revised .	1.0	...	...	...	...	...	...	...	...	1.0
	Accounts .	9	...	...	...	...	...	...	...	...	9
TOTAL	Accounts . 1885-86.	142.4	49.2	64.2	10.4	174.3	96.1	72.1	79.9	61.3	749.9
	Budget .	141.8	50.7	61.5	13.0	183.9	111.5	85.7	91.7	65.4	805.2
	Revised .	136.3	57.4	74.5	10.9	175.0	99.4	78.0	85.5	60.4	777.4
	Accounts .	132.1	58.7	73.2	10.0	166.5	96.8	78.5	88.3	59.3	763.4

105 The saving in *Convict charges at Port Blair* is in Commissariat stores. In the Central Provinces and Burma there was some increase to the Jail population, and consequently to the charges, counterbalanced to a certain extent by larger receipts, as explained under the head XVI.—B, Law and Justice—Jails. The estimate for *other Jail charges* in Assam was too high, while in Madras three district jails were closed during the year and the inmates transferred to Central Prisons. The Bengal estimate was excessive. In the North-Western Provinces the grant for the Meerut central prison was saved, and savings were also effected in the grant for *Raw materials*. The Punjab expenditure was affected chiefly by the release of prisoners on the occasion of Her Majesty's Jubilee, but still it was greater than the amount spent in the previous year, owing to the high prices prevailing in the province for food-grains. In Bombay, on the other hand, the price of provisions was low, and this, with various small economies, caused the saving in that presidency.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.

20.—Police.

		Irdia.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Presidency Police	Accounts . 1885-86 .	...	...	...	...	32.6	...	...	20.4	50.5	1,03.5
	Budget .	...	...	...	...	33.5	...	...	20.1	51.9	108.5
	Revised . 1886-87 .	...	...	...	...	32.9	...	...	20.3	29.9	83.1
	Accounts .	...	...	...	...	32.2	...	..	17.2	31.9	81.3
Superintendence	Accounts . 1885-86 .	...	3.2	3.7	3.5	10.9	12.1	13.8	12.7	4.4	64.3
	Budget .	...	3.8	3.8	3.1	11.5	11.8	14.0	12.8	4.5	64.7
	Revised . 1886-87 .	...	3.4	3.8	3.2	11.8	11.7	13.7	13.3	4.3	65.2
	Accounts .	...	3.3	4.0	3.2	12.0	11.8	13.7	17.8	4.9	70.7
District Executive Force.	Accounts . 1885-86 .	33.4	125.1	196.8	40.8	399.2	365.1	285.8	330.1	342.9	2,119.2
	Budget .	33.2	128.5	195.0	42.8	384.7	362.0	280.5	334.7	364.8	2,084.2
	Revised . 1886-87 .	35.0	125.5	261.7	41.1	389.5	355.8	288.2	336.9	335.0	2,168.7
	Accounts .	35.9	125.7	231.1	40.6	387.7	353.8	287.8	338.1	352.1	2,152.8
Government Railway Police.	Accounts . 1885-86 .	8.5	4.3	...	1	8.4	7.4	12.5	...	8.0	49.2
	Budget .	9.0	4.3	...	1	10.4	7.7	15.2	...	11.8	58.5
	Revised . 1886-87 .	10.8	4.4	...	1	11.6	3.5	12.7	...	16.4	59.5
	Accounts .	11.1	2.4	...	1	9.3	3.1	12.4	...	12.4	50.8
Village Police .	Accounts . 1885-86 .	...	...	32.0	1	12.2	242.7	...	6	81.8	369.4
	Budget .	...	...	37.2	1	11.3	247.3	...	7	81.7	378.3
	Revised . 1886-87 .	...	...	33.4	1	12.5	245.3	...	6	99.1	391.9
	Accounts .	...	...	35.7	1	12.5	245.9	...	6	100.2	396.0
Special Police .	Accounts . 1885-86 .	4	4	...	47.3	17.9	2.8	13.4	...	...	82.2
	Budget .	3	5	...	49.0	18.0	2.9	13.3	...	...	84.0
	Revised . 1886-87 .	...	1.8	...	47.5	19.0	2.9	13.4	...	16.0	100.6
	Accounts .	...	1.1	30.2	49.6	18.8	2.8	13.8	...	7.7	124.0
Cattle Pounds .	Accounts . 1885-86 .	3	4.5	2	1.7	2.8	5.4	3.1	14.0	8.0	40.0
	Budget .	1	5.5	4	2.2	3.0	6.5	3.1	14.1	8.5	43.4
	Revised . 1886-87 .	2	4.4	3	1.9	3.2	6.0	2.6	14.9	8.0	41.5
	Accounts .	4	4.5	2	1.8	2.6	5.8	2.7	18.2	8.3	44.5
Other Charges .	Accounts . 1885-86 .	9.7	1	1.1	...	2.5	3	2	2.9	1.2	18.0
	Budget .	9.3	2	8	1	2.3	5	49.1	2.8	1.2	66.3
	Revised . 1886-87 .	9.5	1	8	1	1.7	3	4	2.8	1.2	16.9
	Accounts .	9.0	1	1.1	...	1.9	3	6	2.7	1.3	17.0
Upper Burma Charges	Accounts . 1885-86 .	...	...	6.9	...	...	...	...	..	...	6.9
	Budget .	..	...	130.0	...	...	...	...	...	...	130.0
	Revised . 1886-87 .	...	...	325.0	...	...	...	...	...	...	325.0
	Accounts .	...	...	349.0	...	...	...	...	...	...	349.0
TOTAL	Accounts . 1885-86 .	52.3	137.6	240.7	93.5	486.5	635.8	328.8	380.7	496.8	2,852.7
	Budget .	51.9	140.8	267.0	97.4	474.7	638.5	335.2	385.0	527.4	3,017.9
	Revised . 1886-87 .	55.5	139.6	625.0	94.0	482.2	625.5	331.0	388.8	508.9	3,251.5
	Accounts .	56.4	137.1	651.3	95.4	477.0	623.5	331.0	394.6	518.8	3,285.1

106. India shews an increase both under *District Executive Force* and *Railway Police*, on account of the entertainment of a larger force in Beluchistan. In the Central Provinces the fall under *Railway Police* is nominal, being due to the adjustment of about 2.5 recovered for Police supplied to the Great Indian Peninsula Railway Company, by deduction from the charge side instead of by a per contra credit. The great expenditure under Burma is due to the unsettled state of the country and the introduction of Police to take the place of troops. In Bengal the diminished charge for *District Police*, as compared with the Revised Estimate, is caused by transfer of the Orissa salt management to Madras. The North-Western Provinces saving of 8.2 under *District Force* has occurred partly in salaries and partly in clothing charges, and under *Railway Police* from the altered system of treating recoveries as noticed above. In the Punjab, the several actuals differ little from the previous year, but the estimates took under *Other charges*

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.

amounts which should have been included under *District Executive Force*. Madras reports the opening of additional pounds which caused the excess under *Cattle Pounds*. The Bombay Estimate for *District Executive Force* included the grant for *Special Police* also, and hence the differences under those two heads. The increase in *Village Police* is due to the transfer of Village Cess Police in Sind from Land Revenue, and in *Railway Police* to arrear payments of the Government share of the cost of the Force employed on the Great Indian Peninsula line. The fall in *Presidency Police* is attributable to the Municipal contribution having been deducted from the gross charge.

21.—Marine.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces.	Punjab.	Madras.	Bombay.	Total.
General Supervision and Accounts.	Accounts . 1885-86 .	16.6	...	...	...	...	...	...	...	...	16.6
	Budget .	16.9	...	...	...	...	...	...	...	...	16.9
	Revised . 1886-87 .	16.9	...	...	...	...	...	...	...	...	16.9
	Accounts .	17.1	...	...	...	...	...	...	...	...	17.1
Marine Survey and Establishments.	Accounts . 1885-86 .	11.8	...	7	...	6.1	...	...	9	2.1	21.4
	Budget .	13.1	...	7	...	6.4	...	...	9	2.2	23.3
	Revised . 1886-87 .	12.0	...	8	...	6.2	...	...	1.0	2.2	22.2
	Accounts .	10.8	...	8	...	6.3	...	...	1.0	2.3	21.2
Dockyards .	Accounts . 1885-86 .	69.5	...	...	...	...	...	...	...	...	69.5
	Budget .	88.6	...	...	...	...	...	...	...	...	88.6
	Revised . 1886-87 .	70.0	...	...	...	...	...	...	...	...	70.0
	Accounts .	67.1	...	...	...	...	...	...	...	...	67.1
Salaries & Allowances of Officers and Men afloat.	Accounts . 1885-86 .	57.1	...	3.3	7	8.5	...	...	3	3.7	73.6
	Budget .	63.0	...	3.9	4	7.6	...	...	4	4.4	79.7
	Revised . 1886-87 .	65.0	...	5.4	6	9.0	...	...	3	4.4	84.7
	Accounts .	69.2	...	3.5	4	8.8	...	...	3	4.1	86.3
Marine Stores and Coal for Building and Repairs of Ships.	Accounts . 1885-86 .	25.5	...	5.0	8	7.6	...	...	7	...	39.6
	Budget .	34.0	...	2.4	5	6.5	...	...	...	9	44.3
	Revised . 1886-87 .	44.0	...	1.5	8	7.3	...	...	1	9	54.6
	Accounts .	72.2	...	2.5	5	7.0	...	...	1	...	82.3
Pilotage, Pilot Establishment, and Vessels.	Accounts . 1885-86 .	...	...	...	1	54.1	...	...	4	3	54.9
	Budget .	...	...	...	1	51.9	...	...	6	4	53.0
	Revised . 1886-87 .	...	...	...	1	56.5	...	...	5	4	57.5
	Accounts .	...	...	...	1	50.9	...	...	4	4	57.8
Other Charges .	Accounts . 1885-86 .	36.6	...	19.6	5.7	6.6	...	...	...	...	68.5
	Budget .	30.9	...	23.0	3.6	7.2	...	...	2.0	1	66.8
	Revised . 1886-87 .	176.6	...	20.3	4.2	7.2	...	...	...	1	208.4
	Accounts .	175.3	...	20.9	3.8	6.3	...	...	...	...	206.1
Upper Burma .	Budget . 1886-87 .	...	...	15.0	...	...	...	...	...	...	15.0
TOTAL	Accounts . 1885-86 .	216.9	...	28.6	7.3	82.9	...	...	2.3	6.1	344.1
	Budget .	246.5	...	45.0	4.6	79.6	...	...	3.9	8.0	387.6
	Revised . 1886-87 .	394.5	...	28.0	5.7	86.2	...	...	1.9	8.0	514.3
	Accounts .	411.7	...	27.7	4.6	85.3	...	...	1.8	6.8	537.9
Deduct Amounts transferred to other heads.	Accounts . 1885-86 .	7.6	...	...	...	...	...	...	...	...	7.6
	Budget .	11.0	...	...	...	...	...	...	...	1.0	12.0
	Revised . 1886-87 .	16.0	...	...	...	...	...	...	...	1.0	11.0
	Accounts .	7.0	...	...	...	...	...	...	...	...	7.0
TOTAL	Accounts . 1885-86 .	209.3	...	28.6	7.3	82.9	...	...	2.3	6.1	336.5
	Budget .	235.5	...	45.0	4.6	79.6	...	...	3.9	7.0	375.6
	Revised . 1886-87 .	374.5	...	28.0	5.7	86.2	...	...	1.9	7.0	503.3
	Accounts .	404.7	...	27.7	4.6	85.3	...	...	1.8	6.8	530.9
		Sterling. Exchange. Total.									
England . . .	Accounts . 1885-86 .	143.2	45.0	188.2	Grand Total, including England.	Accounts . 1885-86		524.7			
	Budget .	212.5	70.8	283.3		Budget .		656.9			
	Revised . 1886-87 .	229.6	85.3	314.9		Revised .		818.2			
	Accounts .	230.5	86.7	17.2		Accounts .		846.1			

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

107. The saving in *Marine Survey and Establishments* consists of the pay of the Surgeon Naturalist, which was charged against the Gilgit Mission from March to August 1886, and of some other amounts accruing from absences on leave. The expenses connected with the *Dockyards* were also less than the Estimate owing to vacancies in the establishments, and to less labour having been employed on ordinary duty than was expected. On the other hand, the heads *Salaries and Allowances* and *Marine Stores and Coal* shew an excess over the Estimate owing to several vessels having been put in commission and supplied for service in Burma. The increase in *Pilotage and Pilot Establishments* is the result of entering in this account the charges in Chittagong and Balasore (Bengal) from the Local Port Funds. The large amount of *Other Charges* in 1886-87 is due to expenditure on account of Burma for hire of transports engaged for conveyance of troops from India, hire and purchase of steamers and launches employed on the rivers in Upper Burma, and provisions required for Marine establishments in that Province. The excess in the English expenditure is connected with the new Indian Government steamers "*Lawrence*," "*Dalhousie*," "*Musbee*" and "*Tamil*," and with an unforeseen demand for two stern-wheel steamers for Burma.

22.—Education.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Direction . . .	Accounts . 1885-86 .	...	2.8	2.4	...	5.3	4.1	3.6	4.8	3.7	26.7
	Budget .	...	2.8	2.4	...	5.5	4.1	4.2	4.4	4.3	27.7
	Revised .	...	2.8	2.3	...	5.5	4.0	3.9	4.0	4.3	26.8
	Accounts .	..	2.8	2.3	...	5.9	3.8	4.0	4.0	4.3	27.1
Inspection . . .	Accounts . 1885-86 .	1.3	8.9	6.0	6.2	44.8	24.3	11.7	32.7	21.8	157.7
	Budget .	1.3	9.0	6.6	6.7	44.1	26.4	12.5	32.7	22.0	161.3
	Revised .	1.1	9.1	6.4	6.0	45.5	24.4	12.6	33.2	21.8	160.1
	Accounts .	1.3	8.9	6.2	5.8	45.0	21.1	13.0	33.1	21.8	159.2
University . . .	Accounts . 1885-86 .	...	...	...	...	...	...	2.6	...	2.7	5.3
	Budget .	...	...	...	...	...	...	2.6	...	2.7	5.3
	Revised .	...	...	...	...	...	...	2.7	...	2.0	4.7
	Accounts .	...	...	...	...	...	...	2.5	...	2.0	4.5
Government Colleges .	Accounts . 1885-86 .	3.3	1.1	3.8	...	48.0	9.8	5.5	23.1	24.7	119.3
	Budget .	3.1	1.5	4.4	...	51.6	11.3	6.6	22.0	25.2	125.7
	Revised .	3.2	1.3	...	...	47.7	10.7	5.7	23.6	26.0	118.2
	Accounts .	3.4	1.4	...	...	54.0	10.6	5.6	24.4	25.6	125.0
Government Schools .	Accounts . 1885-86 .	5.2	35.5	7.3	9.3	81.2	95.9	54.3	66.0	152.5	507.2
	Budget .	5.6	40.7	8.5	10.5	80.3	102.6	52.8	60.7	166.0	527.7
	Revised .	5.3	38.8	7.1	9.8	80.1	96.3	53.4	62.7	161.9	515.4
	Accounts .	5.2	39.2	7.3	9.8	75.1	97.2	51.6	61.9	170.3	517.6
Grants-in-aid and Payments by results.	Accounts . 1885-86 .	7.3	8.1	14.4	12.9	128.8	27.3	30.1	66.3	36.3	331.5
	Budget .	6.7	8.6	15.0	14.1	136.9	31.2	44.7	56.0	58.7	371.9
	Revised .	6.6	8.5	14.6	13.9	137.4	28.1	43.2	64.2	44.7	361.2
	Accounts .	7.1	8.7	15.3	14.1	135.0	27.4	52.1	58.9	47.8	366.4
Scholarships . . .	Accounts . 1885-86 .	4	2.3	1.4	1.5	17.6	5.6	5.6	1.2	6.0	41.6
	Budget .	4	3.0	2.5	2.4	17.5	6.6	7.8	2.0	8.2	50.4
	Revised .	4	2.5	1.4	2.0	17.7	5.8	4.9	1.2	6.5	42.4
	Accounts .	4	2.4	1.5	1.8	19.6	5.8	5.0	1.8	5.8	44.1
Other Charges . . .	Accounts . 1885-86 .	2	2.6	11.7	9	3.7	5.0	5.4	5.5	18.3	53.3
	Budget .	1	4.0	13.8	1.9	3.3	5.6	6.8	5.9	14.8	56.2
	Revised .	1	4.2	15.7	8	3.1	4.7	8.1	6.6	19.4	62.7
	Accounts .	1	4.0	16.8	6	3.0	5.0	6.6	7.1	17.5	60.7
Upper Burma . . .	Revised .	...	...	2	...	...	...	...	...	...	2
	Accounts .	...	...	1	...	...	...	...	...	...	1
TOTAL . . .	Accounts . 1885-86 .	17.7	61.3	97.0	30.8	329.4	172.0	118.8	199.6	266.0	1,242.
	Budget .	17.2	69.6	53.2	35.6	339.2	187.8	138.0	183.7	301.9	1,326.2
	Revised .	16.7	67.2	47.7	32.5	337.0	174.0	134.5	195.5	286.6	1,291.7
	Accounts .	17.5	67.4	49.5	32.1	337.6	173.9	140.4	191.2	295.1	1,304.7
England . . .	Accounts . 1885-86 .	4	1	5	Grand Total, including England . . .		Accounts . 1885-86 .		1,243.1		1,326.5
	Budget .	4	1	5							1,326.5
	Revised .	4	1	5							1,326.5
	Accounts .	4	2	6							1,326.5

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

108. The charges under *Education* are largely affected by the general policy of Government to leave the management of schools and colleges to local bodies when possible, and by the extension of the *grant-in-aid* system and *payment by results*. In the Central Provinces the principal difference occurs under *Government Schools*, which now includes the schools maintained from district funds. The accounts of 1886-87, moreover, embrace expenditure postponed from the previous year. In Burma, the Rangoon College and High School were transferred to the Educational syndicate, and on this account there has been no charge under *Government Colleges* in that Province, and the expenditure on *Government Schools* has diminished. The syndicate receives a grant from the State, which is included in *Other Charges*, and explains the excess under that head. The syndicate was established in 1881 "for the purpose of directing and controlling the public examinations to be held under the grant-in-aid rules, and for the purpose of promoting the study of medicine, engineering, law, and the technical arts. It consists of officials, missionaries, merchants, and natives engaged or interested in educational matters." Assam reports several small savings. As regards Bengal the differences under *Government Colleges* and *Government Schools* arise from the transfer of the Bethune Girls' School in Calcutta from the latter to the former head. The other changes are not important, and the same may be said respecting the North-Western Provinces and Oudh, but there the estimate for *Government Schools* was too high. The expenditure in the Punjab was affected by a revision of certain salaries and establishments, by the cost of Putwaris Schools being defrayed from the Putwari Fund instead of as hitherto from Provincial Revenues, and by the transfer of some district schools to municipal management. The excess under *grants-in-aid* includes the Government grant to the Aitchison College Building Fund, and certain contributions made by District Boards for which the estimates did not provide. The Madras estimate for *Government Schools* was too low, while that for grants-in-aid was framed in expectation of considerable retrenchments that were not carried out. In Bombay the excess under *Government Schools* and saving under *grants-in-aid* are the result of a transfer from the latter to the former head of the contributions made to Municipalities. The provision for the Sind Arts College was not utilised, a grant-in-aid having been sanctioned instead, and some board schools were made over to Municipalities.

23.—Ecclesiastical.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England	Accounts . 1885-86 .	13.7	3.5	4.6	1.3	15.1	19.7	17.0	26.8	23.0	124.7
	Budget .	14.8	3.5	4.9	1.4	19.0	20.1	17.5	28.4	22.5	132.1
	Revised . 1886-87 .	13.4	3.6	4.4	1.4	14.2	19.7	15.9	26.7	21.3	120.6
	Accounts .	13.1	3.6	4.3	1.3	14.1	18.9	16.2	26.3	21.3	119.1
Church of Scotland	Accounts . 1885-86 .	8	...	...	...	1.7	2.0	1.9	2.4	2.6	11.4
	Budget .	8	...	1	...	1.7	1.9	2.0	2.8	3.9	13.2
	Revised . 1886-87 .	8	...	2	...	1.7	2.2	2.2	1.9	2.6	11.6
	Accounts .	8	...	2	...	1.7	2.3	2.3	1.8	2.6	11.7
Allowances to other Clergymen.	Accounts . 1885-86 .	2	...	4	...	6	4	2	4	2.2	4.4
	Budget .	2	...	4	...	6	4	2	4	2.1	4.3
	Revised . 1886-87 .	2	...	4	...	4	4	2	3	2.2	4.1
	Accounts .	3	...	4	...	6	4	2	3	2.3	4.5
Upper Burma	Accounts . 1885-86 .	...	...	...	...	...	...	...	...	...	...
	Budget .	...	...	1.0	...	...	...	...	...	...	1.0
	Revised . 1886-87 .	...	...	6	...	...	...	...	...	...	6
	Accounts .	...	...	5	...	...	...	...	...	...	5
Other Charges	Accounts . 1885-86 .	2.8	9	1.3	6	2.5	2.7	2.7	4.4	4.7	22.6
	Budget .	2.8	1.0	1.3	7	1.4	2.8	2.9	4.4	4.5	21.8
	Revised . 1886-87 .	2.5	1.0	1.2	6	2.7	2.9	2.9	4.8	5.3	23.7
	Accounts .	2.8	9	1.1	6	2.4	3.0	2.9	4.4	4.7	22.8
TOTAL	Accounts . 1885-86 .	17.5	4.4	6.3	1.9	19.9	24.8	21.8	34.0	32.5	163.1
	Budget .	18.6	4.5	7.7	2.1	22.7	25.2	22.6	36.0	33.0	172.4
	Revised . 1886-87 .	16.9	4.6	6.8	2.0	19.0	25.2	21.2	33.5	31.4	160.6
	Accounts .	17.0	4.5	6.5	1.9	18.8	24.6	21.6	32.8	30.9	158.6

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*23.—Ecclesiastical—*continued.*

		Ster- ling.	Ex- change.	Total.			
England	Accounts . 1885-86 .	6	2	8	Total, including Eng- land	Accounts . 1885-86 .	163.9
	Budget .	3	1	4		Budget .	172.8
	Revised . 1886-87 .	3	1	4		Revised .	161.0
	Accounts .	3	1	4		Accounts .	159.0

109. The rendition of Morar Cantonment to Maharajah Scindia caused a saving in India. The other Provincial fluctuations are due to absences on leave.

24.—Medical.

Charges.			India.	Central Pro- vinces.	Burma.	Assam	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay	Total.
Medical Establish- ment	}	Accounts . 1885-86 .	7.4	18.5	12.2	9.0	46.3	48.0	30.6	49.4	26.3	247.7
		Budget .	7.2	19.3	12.0	9.9	53.0	52.9	33.9	51.7	28.0	287.9
		Revised . 1886-87 .	7.1	18.1	11.9	9.0	47.6	48.6	31.8	45.0	27.5	246.8
		Accounts .	8.0	18.5	11.6	9.3	47.0	48.7	32.0	41.4	25.8	242.3
Vaccine Establish- ment and Sanitary Commissioner .	}	Accounts . 1885-86 .	6.4	3.8	2.6	1.6	18.4	15.7	11.7	21.1	26.8	108.1
		Budget .	6.5	4.2	2.8	1.7	17.5	16.2	11.6	21.4	28.8	110.7
		Revised . 1886-87 .	5.5	4.0	2.5	1.6	17.0	14.6	10.0	20.4	26.6	102.2
		Accounts .	5.9	3.9	2.6	1.5	17.2	14.4	10.4	19.9	27.4	103.2
Medical Colleges and Schools	}	Accounts . 1885-86 .	...	...	2	...	23.4	2.0	7.1	9.3	6.4	48.4
		Budget .	...	...	1.5	...	24.3	2.0	9.2	8.6	5.5	51.1
		Revised . 1886-87 .	...	...	5	...	25.0	2.0	8.6	8.9	6.0	51.0
		Accounts .	...	...	3	...	23.9	2.1	9.2	17.2	18.3	71.0
Government Hospitals and Dispensaries	}	Accounts . 1885-86 .	2.5	6.7	1.9	5.6	44.1	37.3	24.5	75.9	53.7	252.2
		Budget .	2.4	7.7	2.2	7.4	38.6	40.8	25.0	78.2	56.3	258.4
		Revised . 1886-87 .	2.1	7.5	2.2	6.8	45.0	37.9	24.6	75.9	71.2	273.2
		Accounts .	2.7	7.2	2.7	6.2	43.9	38.1	26.0	71.4	58.1	256.3
Lunatic Asylum	}	Accounts . 1885-86 .	1	1.7	2.1	6	11.3	5.7	5.8	9.7	11.2	48.2
		Budget .	1	1.8	2.1	8	11.0	6.0	5.7	10.3	12.5	50.3
		Revised . 1886-87 .	1	1.8	2.1	...	11.0	5.9	5.7	10.4	11.8	49.5
		Accounts .	2	1.8	2.3	7	11.8	5.9	5.5	10.9	11.3	50.4
Grants for Medical Pur- poses	}	Accounts . 1885-86 .	1.6	2	2.3	3	...	4	...	1.2	13.5	19.5
		Budget .	1.3	4	2.2	1	...	5	...	1.3	15.6	21.4
		Revised . 1886-87 .	1.3	3	2.2	1	...	6	...	1.2	2	5.9
		Accounts .	1.4	1	2.2	2	2	5	...	1.3	1	6.0
Upper Burma charges.	}	Accounts . 1885-86 .	...	...	4	...	...	...	...	...	...	4
		Budget .	...	...	7.5	...	...	...	...	...	...	7.5
		Revised . 1886-87 .	...	...	7.5	...	...	...	...	...	...	7.5
		Accounts .	...	...	7.0	...	...	...	...	...	...	7.0
Other Charges	}	Accounts . 1885-86 .	4	3	1.5	...	5	4	2	2.9	5.5	11.7
		Budget .	...	...	1.8	...	7	4	4	3.2	4.7	11.2
		Revised . 1886-87 .	...	1	1.4	...	4	4	2	3.2	4.9	10.6
		Accounts .	...	...	1.4	...	2.5	3	2	3.1	3.1	10.6
Total	}	Accounts . 1885-86 .	18.4	31.2	23.2	17.1	144.0	109.5	79.9	169.5	143.4	736.2
		Budget .	17.5	33.4	32.1	19.9	145.1	118.6	85.8	174.7	151.4	778.5
		Revised . 1886-87 .	16.1	31.8	30.3	18.2	146.0	110.0	80.9	165.0	148.2	746.5
		Accounts .	18.2	31.5	30.1	17.9	146.5	110.0	83.3	165.2	144.1	746.8
England	}	Accounts . 1885-86 .	Ster- ling.	Ex- change.	Total.	Total including England	Accounts . 1885-86 .	747.6				
		Budget .	7.6	2.5	10.1		Budget .	788.6				
		Revised . 1886-87 .	7.2	2.7	9.9		Revised .	756.4				
		Accounts .	7.2	2.7	9.9		Accounts .	756.7				

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.

110. The saving in Burma under *Medical Colleges and Schools* arises from charges having been paid in other Provinces and adjusted inter-provincially. In Bengal, owing to a change in classification, charges that were entered in the Budget under *Medical establishments* were taken in the accounts under *Hospitals and Dispensaries* and a similar alteration was made in Bombay as regards the heads *Hospitals and Dispensaries* and *Grants for Medical Purposes*. The saving in Madras has accrued largely from absences on leave and also from the employment of officers in Burma.

25.—Political.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
Political Agents .	Accounts . 1885-86 .	153.6	9	...	4.9	...	2.4	10.3	19.5	61.9	253.5
	Budget .	154.3	1.0	1	4.6	...	2.6	12.8	19.5	62.1	257.0
	Revised . 1886-87 .	145.0	8	2	3.0	...	2.3	12.0	18.2	61.5	243.6
	Accounts .	145.6	9	1	3.4	2	2.4	14.3	19.2	62.0	248.1
Charges on the N.-W. Frontier.	Accounts . 1885-86 .	44.5	...	...	...	...	...	21.0	...	...	65.5
	Budget .	68.5	...	...	...	...	...	20.3	...	...	88.8
	Revised . 1886-87 .	68.2	...	...	...	...	...	20.6	...	...	88.8
	Accounts .	48.5	...	...	1	...	...	19.8	...	...	68.4
Political Subsidies .	Accounts . 1885-86 .	348.3	...	...	...	...	...	...	...	...	348.3
	Budget .	138.9	...	...	...	...	...	...	...	...	138.9
	Revised . 1886-87 .	138.9	...	...	...	...	...	...	...	...	138.9
	Accounts .	136.1	...	...	...	...	...	...	...	...	136.1
Entertainment of En- voys and Chiefs.	Accounts . 1885-86 .	20.9	...	2	3	6	5	3.2	...	1.8	27.5
	Budget .	7.0	...	4	4	9	1	3.3	...	1.3	13.4
	Revised . 1886-87 .	4.0	...	1	3	5	1	2.9	...	1.8	9.7
	Accounts .	5.9	...	2	4	5	...	2.7	...	1.7	11.4
Durbar Presents and Allowances to Va- keels.	Accounts . 1885-86 .	30.8	...	...	2	1.0	3	2.6	1	3.5	38.5
	Budget .	6.8	1	2	3	1.2	1.0	2.5	...	4.5	16.6
	Revised . 1886-87 .	7.5	1	1	3	1.2	...	2.1	1	5.8	17.2
	Accounts .	4.2	...	...	2	7	...	2.6	...	6.0	13.7
Afghan Delimitation Commission.	Accounts . 1885-86 .	232.2	...	...	...	...	...	...	...	...	232.2
	Budget .	50.0	...	...	...	...	...	...	...	...	50.0
	Revised . 1886-87 .	64.1	...	...	...	...	...	...	...	...	64.1
	Accounts .	80.1	...	...	...	...	...	...	...	...	80.1
Refugees and State Prisoners.	Accounts . 1885-86 .	11.0	1	8	...	...	9.2	18.7	8	1.4	42.0
	Budget .	11.9	1	1.0	...	...	8.6	18.4	8	1.5	42.3
	Revised . 1886-87 .	17.7	1	9	...	...	8.6	20.7	8	6.3	55.1
	Accounts .	17.7	1	5	...	8	8.7	20.5	1.9	7.1	57.3
Upper Burma Charges	Accounts . 1885-86 .	...	...	1.1	...	...	...	...	...	...	1.1
	Budget .	...	...	...	...	...	...	...	...	...	...
	Revised . 1886-87 .	...	...	25.0	...	...	...	...	...	...	25.0
	Accounts .	...	...	24.0	...	...	...	...	...	...	24.0
Other Charges .	Accounts . 1885-86 .	31.7	2	1.0	6	1.3	4	49.5	2.3	11.9	96.9
	Budget .	21.7	2	9	1.0	1.5	3	4.1	...	8.8	38.5
	Revised . 1886-87 .	31.8	7	9	5	1.8	5	13.7	1.5	15.7	67.1
	Accounts .	44.4	6	9	3	5	1	13.4	5	12.5	74.7
TOTAL	Accounts . 1885-86 .	873.0	1.2	3.1	6.0	2.9	12.8	106.2	22.7	80.3	1,107.5
	Budget .	460.1	1.4	2.8	6.3	3.6	12.6	81.4	20.3	78.2	645.5
	Revised . 1886-87 .	477.2	1.7	27.2	4.7	3.5	11.5	72.0	20.6	91.1	709.5
	Accounts .	482.5	1.6	25.7	3.4	2.7	11.2	73.8	21.6	90.3	712.8

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*26.—Scientific and other Minor Departments—*continued.*

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	Total.
Scientific—<i>contd.</i>											
Archæological Department.	Accounts . 1885-86 .	4.6	...	6	...	6	...	...	1.5	2.5	9.8
	Budget .	4.4	...	6	...	6	2	...	2.6	2.5	10.9
	Revised .	5.3	...	6	...	6	1	...	1.6	2.6	10.8
	Accounts .	...	...	5	...	6	...	...	1.8	2.6	10.6
Museums . . .	Accounts . 1885-86 .	4.1	4	3	...	1.3	1.9	5	2.1	3	10.9
	Budget .	5.2	2	2	2	1.0	1.7	3	2.1	...	10.9
	Revised .	4.9	2	4	...	1.0	1.9	5	2.4	2	11.5
	Accounts .	6.0	2	4	1	1.18	1.9	5	3.3	1	13.6
Other Scientific De- partments.	Accounts . 1885-86 .	5.9	...	2	...	1.38	...	...	3.2	2.1	12.7
	Budget .	...	...	3	...	1.2	...	...	3.8	2.0	7.3
	Revised .	1.6	...	2	...	1.2	...	...	3.2	2.1	8.3
	Accounts .	7.8	...	3	...	1.2	...	...	3.4	2.0	14.7
Agricultural.											
Experimental Cultiva- tion . . .	Accounts . 1885-86 .	3.0	1.2	3.6	...	...	4.4	7	2.3	3.7	18.9
	Budget .	2.5	1.5	4.2	...	1.2	6.5	1.4	2.7	3.9	23.9
	Revised .	2.5	1.6	2.3	...	...	3.9	6	2.7	4.9	18.5
	Accounts .	3.3	1.4	2.2	...	...	4.5	9	1.2	3.6	17.1
Cinchona Plantations .	Accounts . 1885-86 .	...	...	1	...	10.4	...	...	7.3	...	17.8
	Budget .	...	...	1	...	10.8	...	...	8.4	...	19.3
	Revised .	...	...	1	...	10.5	...	...	8.1	...	18.7
	Accounts .	...	...	...	...	9.9	...	...	8.3	...	18.2
Public Exhibitions and Fairs.	Accounts . 1885-86 .	10.3	7	6	5	4.7	4.1	2.9	1.5	6.9	32.2
	Budget .	10.0	7	5	2	4	3.0	3.3	1.6	2.0	21.7
	Revised .	12.3	7	4	1	2	3.1	3.2	1.0	3.5	24.5
	Accounts .	5.7	7	3	1	4	3.0	2.4	1.1	3.9	17.6
Bull and Stallion Charges.	Accounts . 1885-86 .	22.5	...	...	...	...	...	...	...	...	22.5
	Budget .	21.4	...	...	...	...	...	...	...	...	21.4
	Revised .	22.5	...	...	...	...	...	...	...	...	22.5
	Accounts .	22.9	...	...	...	...	...	...	...	...	22.9
Botanical and other Public Gardens.	Accounts . 1885-86 .	4	2.4	1	...	10.2	10.4	11.2	2.7	2.7	40.1
	Budget .	4	2.4	1	...	10.0	10.7	11.8	2.5	1.9	39.8
	Revised .	4	2.3	1	...	9.8	10.3	10.8	3.3	2.3	39.3
	Accounts .	3	2.3	1	...	10.2	10.8	11.7	2.5	2.2	40.1
Agricultural Depart- ment.	Accounts . 1885-86 .	...	1.4	...	...	1.1	...	...	...	4.4	6.9
	Budget .	...	2.5	...	...	1.2	...	...	...	4.3	8.0
	Revised .	...	...	...	...	...	...	...	...	...	...
	Accounts .	...	...	...	...	...	...	...	...	...	...
Other Agricultural Charges.	Accounts . 1885-86 .	2.1	1	2.9	...	...	...	4.6	3.4	6.2	19.3
	Budget .	2.1	1	3.8	...	2.5	2	4.2	4.3	10.4	27.6
	Revised .	2.1	2	2.0	1	...	1	4.1	4.3	8.5	22.4
	Accounts .	2.1	1	2.3	1	...	2	4.3	4.2	10.8	23.1
Emigration.											
Emigration . . .	Accounts . 1885-86 .	6	...	...	3.6	5.1	1	...	3.1	...	12.5
	Budget .	6	...	2	1.8	5.3	2	...	2.1	...	10.2
	Revised .	7	...	1	2.1	5.2	1	...	2.1	...	10.3
	Accounts .	7	...	...	4.0	4.8	2	...	2.1	1.1	12.9
Statistics.											
Provincial Statistics .	Accounts . 1885-86 .	1	1.3	3	1.8	2.1	10.2	1.4	5.8	2.3	25.3
	Budget .	1	1.0	3	2.0	2.1	10.6	1.4	3.7	2.1	23.3
	Revised .	1	1.1	3	...	2.0	...	1.2	6.6	2.0	13.3
	Accounts .	2	1.1	2	2	2.5	...	1.2	6.7	2.7	14.8
Upper Burma . . .	Revised .	...	...	1	...	...	...	...	...	...	1
	Accounts .	...	...	2	...	...	...	...	...	...	2
Other Statistical Charges.	Accounts . 1885-86 .	5.3	...	...	3	1.8	1	7	...	6	8.8
	Budget .	5.2	...	...	3	2.2	1	2	1	5	8.6
	Revised .	5.6	...	...	3	1.8	1	3	1	6	8.8
	Accounts .	3.9	...	...	3	1.8	...	4	...	5	6.9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*concluded.*26.—Scientific and other Minor Departments—*concluded.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Miscellaneous	Accounts . 1885-86 .	6.2	2	...	...	3	3	1	6.4	9.2	22.7
	Budget .	6.2	3.7	...	1	2	5	2	7.2	10.5	28.6
	Revised . 1886-87 .	6.5	3	...	1	2	3	1	8.9	9	15.3
	Accounts .	5.2	1	...	..	2	3	1	6.7	1.1	13.7
Total	Accounts . 1885-86 .	258.8	7.7	8.7	6.2	38.9	31.5	22.1	39.3	40.9	454.1
	Budget .	263.6	12.1	10.3	4.6	38.7	33.7	22.8	41.1	40.1	497.0
	Revised . 1886-87 .	274.1	6.4	6.8	2.7	32.5	19.9	20.8	42.3	28.6	433.9
	Accounts .	267.0	5.9	6.5	4.8	32.7	20.9	21.5	41.3	30.6	431.2
England	Accounts . 1885-86 .	Sterling 16.5	Ex- change 5.2	Total 21.7							Accounts . 1885-86 . 475.8
	Budget .	20.2	6.8	27.0							Budget . 494.0
	Revised . 1886-87 .	23.2	8.6	31.8							Revised . 1886-87 . 465.7
	Accounts .	20.3	7.7	28.0	Total, including Eng- land						Accounts . 459.2

112. Under *Survey of India* there were general savings and retrenchments in the establishments, but against this must be set a larger supply of Mathematical Instruments to Survey Parties than was anticipated in the Budget. Practically the Budget has been maintained in the actuals. The cost of the *Geological Survey* was low partly in consequence of absentees on leave, and partly from the appointments of Palæontologist and Artist not having been filled up. The excess in *Other Scientific Departments* is composed of charges for the Petroleum operations in Beluchistan not provided for in the Budget. In 1885-86 the head *Public Exhibitions and Fairs* included charges for the Indo-Colonial Exhibition, but in 1886-87 India spent about 3.6 less than was expected for the International Exhibition. No charges have appeared in 1886-87 under *Agricultural Department* as they are now taken under 3, *Land Revenue*. Bengal provided 2.5 under *Other Agricultural Charges* for a veterinary college which was not started. In Assam and in the North-Western Provinces the items formerly classified as Provincial Statistics are now taken under 3, *Land Revenue*. The excess in Madras includes charges connected with Mr. Macleane's deputation on special duty and the preparation of the Madras Manual of Administration. The Central Provinces and Bombay estimates under *Miscellaneous* included charges for the management of Local Funds, but these are now shown under 18, *General Administration*, in accordance with recent changes in classification.

Section E.—MISCELLANEOUS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
1,077,8	RECEIPTS	763,1	831,4	848,3

113. Compared with 1885-86 the receipts of 1886-87 under this group show a falling off of 229,5 which is more than accounted for by the difference under the head *Exchange*. In 1885-86 there was a net gain by exchange of 264,4 while the accounts of 1886-87 show a loss of 26,3 entered on the charge side. This difference has been mainly due to the loss incurred on the repayment of the stock receipt loan of 1854. A part of the deficiency has, however, been made up by larger receipts under *Stationery and Printing*, owing to recoveries from State Railways of the value of stationery and forms supplied to them. As between the Budget and the Accounts of 1886-87, the latter shows an improvement of 85,2, of which 25,3 occurs under *Stationery and Printing*, owing to the aforesaid recoveries from Railways not having been sufficiently provided for in the Budget; 53,3 under *Miscellaneous*, chiefly owing to receipts in Upper Burma and to some recoveries in Bombay on account of Insurance and other charges on railway stores as explained under that head.

XXII.—Receipts-in-aid of Superannuation, Retired and Compassionate Allowances.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Subscriptions to the Military, Military Orphan, and Medical Retiring Funds.	Accounts . 1885-86 .	47,6	...	...	...	1,4	...	...	34,4	25,2	108,6
	Budget . .	42,0	...	...	...	1,0	...	...	34,0	24,8	101,8
	Revised . .	44,5	...	...	...	2,0	...	...	33,0	22,1	101,6
	Accounts . .	42,5	...	...	...	1,4	...	...	28,5	21,2	93,6
Amount appropriated from the capital account of the Mil- itary Orphan Fund.	Accounts . 1885-86 .	32,1	...	...	...	...	...	...	...	...	32,1
	Budget . .	40,3	...	...	...	...	...	...	...	...	40,3
	Revised . .	34,4	...	...	...	...	...	...	...	...	34,4
	Accounts . .	32,6	...	...	...	...	...	...	...	...	32,6
Subscriptions to the Bengal Civil Fund.	Accounts . 1885-86 .	5,3	1,2	1,1	9	14,0	11,8	5,4	1	2	40,0
	Budget . .	5,0	1,2	1,2	1,2	16,0	9,6	4,9	1	2	39,4
	Revised . .	5,8	1,6	1,1	1,2	15,6	13,5	6,7	3	3	46,1
	Accounts . .	6,2	1,6	1,2	1,3	16,4	12,9	6,7	3	3	46,9
Subscriptions to the Madras Civil Fund.	Accounts . 1885-86 .	1	...	...	...	...	...	...	...	...	1
	Budget . .	2	...	...	...	...	...	...	12,2	...	12,4
	Revised . .	6	...	...	...	...	...	...	10,0	1	10,7
	Accounts . .	6	...	...	...	...	...	...	10,1	1	10,8
Subscriptions to the Bombay Civil Fund.	Accounts . 1885-86 .	4	...	...	...	...	...	...	...	8,4	8,8
	Budget . .	5	...	...	...	...	...	...	...	7,6	8,1
	Revised . .	5	...	...	...	...	...	...	...	8,0	8,5
	Accounts . .	8	...	...	...	...	...	...	...	7,0	7,8
Contributions for Pen- sions and Gratuities.	Accounts . 1885-86 .	27,6	6	7	5	5,1	1,3	4,5	2,4	15,1	57,8
	Budget . .	30,0	8	3	3	4,8	1,6	3,0	2,4	16,2	59,4
	Revised . .	25,0	8	6	3	4,8	1,9	4,5	2,5	17,4	57,8
	Accounts . .	26,1	8	6	5	4,4	2,0	5,5	1,9	18,6	60,4
Upper Burma . .	Revised . .	...	...	6	...	...	...	...	...	...	6
	Accounts . .	...	...	6	...	...	...	...	...	...	6
Other Items . .	Accounts . 1885-86 .	1,9	2	1	1	5	4	1	5	5	4,3
	Budget . .	8	1	1	1	6	4	1	4	6	3,2
	Revised . .	1,1	3	2	1	6	6	1	8	6	4,4
	Accounts . .	1,6	3	2	1	9	6	1	1,0	7	5,5
TOTAL . .	Accounts . 1885-86 .	115,0	2,0	1,9	1,5	21,0	13,5	10,0	37,4	49,4	251,7
	Budget . .	118,8	2,1	1,6	1,6	22,4	11,6	8,0	49,1	49,4	264,6
	Revised . .	111,9	2,7	2,5	1,6	23,0	16,0	11,3	46,6	48,5	266,1
	Accounts . .	110,4	2,7	2,6	1,9	23,1	15,5	12,3	41,8	47,9	258,2

Section E.—MISCELLANEOUS—continued.

		Sterling	Ex- change.	Total.			
England . . .	Accounts . 1885-86 .	125.3	39.5	164.8	Total, including England.	Accounts . 1885-86.	416.5
	Budget .	96.4	32.1	128.5		Budget .	393.1
	Revised . 1886-87 .	102.6	38.1	140.7		Revised . 1886-87.	404.8
	Accounts .	102.8	38.7	141.5		Accounts .	399.7

114. Considering the nature of the receipts that come into this head, the fluctuations in the Central Provinces, Burma, Assam, Bengal, and the Punjab are not greater than might have been expected. The North-West Provinces estimate was too low. The India estimate for *appropriation from the capital of the Military Orphan Fund* and for *contributions* was high, and this was also the case in Madras as regards the *subscriptions to the Military and Medical Retiring Funds*. *Subscriptions to the Madras Civil Fund* are shewn under this head for the first time, and the decrease as compared with the estimate is due to want of information when the estimate was framed. In Bombay the chief difference is under *Subscriptions to the Military Fund*, the estimate for which wrongly contained subscriptions of officers domiciled in Europe and whose contributions are realized in England. The increased receipts under *Contributions for pensions and gratuities* are attributed to the transfer to Municipalities of a number of Local Fund Schools, the teachers of which are allowed to pay contributions for their pensions. In the English figures the excess over the Budget consists of receipts on account of the Madras Civil Fund, not anticipated when the Budget was framed.

XXIII.—Stationery and Printing.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Receipts from sale of Stationery.	Accounts . 1885-86 .	...	1	1	1	5.4	3	4	2.0	2.0	10.4
	Budget .	25.5	1	1	...	2.5	2	2	1.5	2.0	32.1
	Revised . 1886-87 .	27.7	7	1.4	...	9.5	1.0	10.1	2.0	2.1	54.5
	Accounts .	20.7	1.2	1.4	...	10.0	1.0	7.8	1.6	1.1	44.8
Sale of Gazette and other publications.	Accounts . 1885-86 .	2.8	1	2	...	5.7	3.4	2	5.1	1.8	19.3
	Budget .	2.5	1	3	1	5.8	4.6	2	3.0	1.5	18.1
	Revised . 1886-87 .	2.6	1	3	1	5.8	4.1	1	3.2	1.7	18.0
	Accounts .	3.0	1	3	...	6.6	4.6	2	3.9	1.6	20.3
Other press receipts.	Accounts . 1885-86 .	4.0	1.7	2	2	8.2	6	5.3	3.3	2.5	26.0
	Budget .	3.4	2.0	1	3	4.0	2.2	3.5	3.3	2.5	21.3
	Revised . 1886-87 .	6.9	1.7	2	3	5.5	9	3.8	3.4	2.5	25.2
	Accounts .	6.6	2.3	1	4	5.9	6	9.0	3.7	3.0	31.6
Upper Burma . . .	Revised . 1886-87 .	...	...	2	...	...	...	...	...	...	2
	Accounts .	...	...	1	...	...	...	...	...	...	1
Total .	Accounts . 1885-86 .	6.8	1.9	5	3	19.3	4.3	5.9	10.4	6.3	55.7
	Budget .	31.4	2.2	5	4	12.3	7.0	3.9	7.8	6.0	71.5
	Revised . 1886-87 .	37.2	2.5	2.1	4	20.8	6.0	14.0	8.6	6.3	97.9
	Accounts .	30.3	3.6	1.9	4	22.5	6.2	17.0	9.2	5.7	96.8

115. The receipts from *sale of Stationery* include credits now shewn for the first time for value of Stationery and Forms supplied to State Railways, arrangements for which were made after the Bengal and Punjab Budgets had been prepared. The Revised in India was based on probable receipts from the Rajputana-Malwa Railway, but owing to the transfer of management of that line to the Bombay-Baroda Railway, the actuals fell short of the forecast.

Section E.—MISCELLANEOUS—continued.
XXV.—Miscellaneous.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Gain by exchange on transactions in India	Accounts . 1885-86 .	9.9	...	...	...	...	...	...	...	8	10.
	Budget .	3.0	...	...	...	...	...	...	...	1.0	4.0
	Revised .	4.7	...	...	...	...	...	...	...	1.0	5.7
	Accounts .	5.5	...	...	...	...	...	...	...	1.0	6.5
Premium on Bills	Accounts . 1885-86 .	7.3	...	6	...	5.0	4	1	3	3	14.0
	Budget .	4.0	1	5	...	5.2	4	1	1.3	1.0	12.6
	Revised .	5.0	1	6	1	5.0	4	1	5	1.0	12.8
	Accounts .	7.9	1	6	1	4.3	4	2	8	1.1	15.5
Unclaimed Deposits	Accounts . 1885-86 .	2.5	6	4	2.4	26.5	...	5.8	3.2	8.8	50.2
	Budget .	5	6	...	1.5	44.0	6.5	3.5	2.5	1.2	60.3
	Revised .	7	6	...	2.0	39.0	5.5	3.0	2.2	1.2	64.2
	Accounts .	3	1.0	2	2.2	36.2	4.0	1.8	2.1	...	47.8
Miscellaneous Fees, Fines, and forfeitures	Accounts . 1885-86 .	3.5	...	...	...	20.3	1	2	3.4	2.5	30.0
	Budget .	1.2	1	1	1	13.4	1	...	3.2	1.2	20.0
	Revised .	1.8	...	1	1	12.4	1	3	3.3	1.5	19.6
	Accounts .	1.4	...	1	...	14.5	1	4	3.2	1.2	20.9
Government Audit Fees	Accounts . 1885-86 .	1.5	...	1.1	1	2.9	...	...	5	7	6.8
	Budget .	1.7	...	1.2	1	2.9	...	...	5	3	6.7
	Revised .	1.5	...	1.2	1	2.9	...	...	5	6	6.8
	Accounts .	1.8	...	1.1	2	2.3	...	...	4	5	6.3
Contributions	Accounts . 1885-86 .	3	1.4	4	...	...	14.7	...	1.8	9.3	27.9
	Budget .	1	9	9	...	...	15.2	...	3.1	5.0	25.2
	Revised .	1	1.3	1.5	...	...	15.3	...	1.3	7.8	27.3
	Accounts .	4	1.1	1.2	...	...	17.5	...	1.1	7.9	29.2
Rents	Accounts . 1885-86 .	6	5.4	8.1	1.7	3.4	12.7	4.4	32.2	1.3	69.8
	Budget .	8	4.6	7.7	1.9	3.7	13.4	4.3	28.2	1.2	65.8
	Revised .	8	4.6	8.0	1.8	3.1	14.0	4.3	30.0	1.2	67.8
	Accounts .	8	4.9	9.3	1.8	2.0	14.4	4.4	30.8	1.3	69.7
Extraordinary Items	Accounts . 1885-86 .	4.9	...	...	...	1.4	...	...	1.1	6	8.0
	Budget .	...	...	...	...	...	...	...	3	4.5	4.8
	Revised .	...	...	...	...	...	...	...	...	5.3	5.3
	Accounts .	...	...	...	...	...	...	...	...	5.3	5.3
Other Items	Accounts . 1885-86 .	12.4	1.8	6	5	28.9	8.1	22.0	20.0	20.9	115.2
	Budget .	15.4	1.4	8	6	31.2	5.1	16.5	12.8	11.3	95.1
	Revised .	11.7	1.7	7	9	22.6	5.1	24.8	14.1	30.3	111.9
	Accounts .	10.8	1.8	9	8	32.4	5.0	24.5	19.4	30.8	126.4
Upper Burma Receipts	Accounts . 1885-86 .	...	...	3	...	...	...	...	...	...	3
	Budget .	...	...	...	...	...	...	...	...	...	...
	Revised .	...	...	14.6	...	...	...	...	...	...	14.6
	Accounts .	...	...	14.7	...	...	...	...	...	...	14.7
TOTAL	Accounts . 1885-86 .	42.9	9.2	11.5	4.7	88.4	36.0	32.5	62.5	45.2	332.9
	Budget .	26.7	7.7	11.2	4.2	100.4	40.7	25.0	51.9	28.7	296.5
	Revised .	28.3	8.3	26.7	5.0	85.0	40.4	32.5	51.9	49.9	326.0
	Accounts .	28.9	8.9	28.1	5.1	91.7	41.4	31.3	57.8	49.1	342.3
England	Accounts . 1885-86 .	Sterling. 6.3	Exchange. 2.0	[Total. 8.3		Total, including England					Accounts . 1885-86 . 241.2
	Budget .	3.0	1.0	4.0							Budget . 238.5
	Revised .	2.0	7	2.7							Revised . 329.7
	Accounts .	6.9	2.6	9.5							Accounts . 261.8

116. The items shown under this head are so fluctuating that the variations require little explanation. The *Gain by Exchange* in India arises chiefly in connection with the coins of native mintage circulating in Central India and the Persian coins used by the Afghan Boundary Commission. The Commission was withdrawn in 1886-87, when transactions in Persian coins ceased, and this explains the falling off as compared with 1885-86

Section E.—MISCELLANEOUS—concluded.

while a decline in the rate of exchange in Hyderabad accounts for the excess in the actuals over the Budget. Under *Premium on Bills* the actuals have exceeded the Budget in India owing to a much larger amount of bills and telegraphic transfers having been issued than was anticipated. The *Unclaimed Deposits* represent the net amounts credited after deducting refunds of former lapses, and hence there is great difficulty in making an estimate of these sums. The head *Miscellaneous Fees, &c.*, in India included in 1885-86 a fine of 2.2 levied on the Zhob Kakar tribe, and in Bengal, it embraced certain fees relating to cesses which are now taken under advances. The increase under *Contributions* in the North-Western Provinces and Oudh over the Budget and the Actuals of 1885-86 consists of an arrear collection of 2.3 from the Maharaja of Benares, and in Bombay some arrears of the same kind were realised though not anticipated in the Budget. The *rents* collected in Madras in 1885-86 were unusually large owing to the high price obtained for crops grown on choultry lands; but against this excess must be set a corresponding increase in the expenditure entered as Petty Establishments under 32, *Miscellaneous*. The *Extraordinary items* credited in Bombay comprise the sale proceeds of Government Securities held by several Local Boards contrary to rule. Under *Other items* the decrease in India is due to the recoveries from Railway Companies for general supervision being no longer credited to this head, but deducted from the corresponding Railway expenditure for supervision. On the other hand, the actuals of 1886-87 include two special items of 2.0 and 2.8 respectively on account of sale proceeds of certain confiscated Government Promissory Notes, and credit taken for charges of the Afghan Boundary Commission transferred to the Military account. The excess in the Punjab arises partly from large collections of the Khybar tolls, and partly from certain district fund income not provided for in Budget. In Madras the accounts for 1886-87 include about 5.0 as income derived from service inams appertaining to vacant offices in Kurnool, which was not anticipated in the Budget, but the accounts of 1885-86 also comprised special items as explained in the report of that year. The Bombay credits comprise large recoveries on account of insurance and other charges on railway stores, and the revenue collected in Berbera, Bhular, and Zaila. Considering the circumstances of Upper Burma, it was not possible to make a close forecast of the receipts to be obtained in it. The improvement in the English receipts is derived from a recovery of 4.0 on account of Marine insurance not anticipated in Budget.

Section E.—MISCELLANEOUS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
4,634,6	EXPENDITURE	4,848,6	4,723,0	4,701,1

117 As explained under Receipts the charges of 1886-87 under this group include 26,3 on account of *loss by exchange*, whereas in the previous year there was a gain of 264,4. This accounts for a portion of the difference between the two years. The charges under *Stationery and Printing and Miscellaneous* also exceeded those of the previous year by 51,3 and 36,9 owing respectively to larger purchases of stationery in Bengal and England, and to the appointment of the Finance Committee and the Public Service Commission. Compared with the budget the accounts of 1886-87 show a saving of 114,4 under *Exchange* owing to large receipts of capital from Railway Companies. There were also small savings under *Territorial and Political Pensions* and *Furlough Allowances*.

27.—Territorial and Political Pensions.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Territorial and Political Pensions.	Accounts . 1885-86 .	161,2	32,2	...	2,6	100,6	78,6	27,6	100,0	87,8	590,6
	Budget .	161,8	31,8	...	2,7	99,4	75,0	27,5	109,3	88,8	596,3
	Revised . 1886-87 .	160,7	30,8	...	2,0	97,5	73,0	28,2	111,6	83,0	586,8
	Accounts .	161,1	30,5	...	2,1	97,9	72,3	28,3	109,2	79,7	581,1
Charitable allowances.	Accounts . 1885-86 .	4,0	...	3,1	...	...	8,9	16,5	6	...	33,1
	Budget .	4,3	...	3,1	...	...	8,0	17,4	7	...	33,5
	Revised . 1886-87 .	4,2	...	3,1	...	...	8,0	16,8	6	...	32,7
	Accounts .	4,1	...	2,6	1	...	8,3	16,0	5	...	31,6
Upper Burma . . .	Budget .	...	...	15,0	...	...	...	...	...	...	15,0
	Revised . 1886-87 .	...	...	15,0	...	...	...	...	...	...	15,0
	Accounts .	...	...	9,8	...	...	...	...	...	...	9,
TOTAL . . .	Accounts . 1885-86 .	165,2	32,2	3,1	2,6	100,6	87,5	44,1	100,6	87,8	623,7
	Budget .	166,1	31,8	18,1	2,7	99,4	83,0	44,9	110,0	88,8	644,8
	Revised . 1886-87 .	164,9	30,8	18,1	2,0	97,5	81,0	45,0	112,2	83,0	624,5
	Accounts .	165,2	30,5	12,4	2,2	97,9	80,6	44,3	109,7	79,7	622,5
England . . .	Accounts . 1885-86 .	22,1	6,9	29,0	Grand Total, including England				Accounts . 1885-86 .	...	652,7
	Budget .	22,1	7,4	29,5					Budget .	...	674,3
	Revised . 1886-87 .	18,4	6,9	25,3					Revised . 1886-87 .	...	659,8
	Accounts .	18,3	6,9	25,2					Accounts .	...	657,7
		Sterling	Ex- change.	Total.							

118. The saving in Burma is due to a smaller expenditure than was expected in Upper Burma, and in Bengal to non-payment of 1,2 for the Rajah of Sikkim. The excess in the Punjab is due to new pensions, and in Madras to the payment of arrears to the son-in-law of the Rajah of Tanjore at an increased rate, and to large commutations sanctioned during the year. The reduction in Bombay and other provinces was produced by casualties among pensioners. The saving in England represents the undrawn portion of Maharajah Dhulip Singh's stipend, less 1,4 for his expenses to Aden and back.

28.—Civil Furlough and Absentee Allowances.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
3	India	2	2	5
2,7	Bengal	4,0	3,5	1,1
1	North-Western Provinces and Oudh	1	1	...
2	Madras . . . . .	...	1	...
1,3	Bombay	2,0	2	2
4,6	TOTAL	6,3	4,1	1,8
196,2	England	230,0	189,0	187,7
61,7	Exchange	73,3	70,2	70,6
262,5	TOTAL INCLUDING ENGLAND	299,6	263,3	260,1

Section E.—MISCELLANEOUS—continued.

119. As explained in former reports the charges under this section are not susceptible of a correct forecast. The decreases in the English Payments are due to the date of payment of certain allowances and pensions being changed from 25th March to 1st April thus postponing to the year 1887-88 payments which would otherwise have been made in 1886-87.

29.—Superannuation Allowances and Pensions.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Superannuation and Retired Allowances.	Accounts . 1885-86 .	47.3	12.5	16.4	5.4	118.0	122.8	56.6	89.8	110.3	579.1
	Budget .	50.3	12.2	16.7	5.5	129.4	123.8	55.1	92.3	114.6	599.9
	Revised .	47.1	13.4	18.6	5.9	119.9	130.1	60.8	94.0	124.5	614.3
	Accounts .	47.2	14.0	18.3	5.9	122.9	130.6	60.5	94.7	124.0	618.1
Compassionate Allowances.	Accounts . 1885-86 .	2.6	1.5	3	...	2.4	6.0	2.8	2.2	10.5	28.3
	Budget .	3.5	1.8	3	1	4.6	7.0	3.0	2.4	10.4	33.1
	Revised .	1.9	1.6	4	1	2.6	4.0	2.9	2.3	2.7	18.5
	Accounts .	1.7	1.2	4	...	1.8	4.1	2.9	2.5	4.6	19.2
Gratuities . . .	Accounts . 1885-86 .	1.7	6	7	3	3.0	2.3	2.1	2.7	2.1	15.5
	Budget .	2.0	6	1.1	4	3.5	3.0	2.2	2.5	4.5	19.8
	Revised .	2.1	6	1.2	3	3.0	2.5	1.7	2.5	2.1	16.0
	Accounts .	2.0	4	1.1	3	2.1	2.0	1.6	1.7	2.0	13.2
Donations to Service Funds.	Accounts . 1885-86 .	24.9	...	...	...	...	...	...	228.4	...	253.3
	Budget .	...	...	...	...	...	...	...	...	...	...
	Revised .	...	...	...	...	...	...	...	...	...	...
	Accounts .	...	...	...	...	...	...	...	...	...	...
Military Orphan and Medical Funds.	Accounts . 1885-86 .	7.7	...	...	...	...	...	...	2.5	...	10.2
	Budget .	10.5	...	...	...	...	...	...	2.0	...	12.5
	Revised .	7.5	...	...	...	...	...	...	2.3	...	9.8
	Accounts .	7.5	...	...	...	...	...	...	2.8	...	10.3
Pensions of the Military Funds.	Accounts . 1885-86 .	6.0	...	...	...	...	...	...	11.1	6.5	23.6
	Budget .	6.2	...	...	...	...	...	...	9.5	6.9	22.6
	Revised .	6.3	...	...	...	...	...	...	10.4	5.0	21.7
	Accounts .	5.5	...	...	...	...	...	...	8.9	6.0	20.4
Pensions of the Civil Funds.	Accounts . 1885-86 .	1.9	...	...	...	1.3	1.1	...	1.0	9	6.2
	Budget .	1.9	...	...	...	1.5	1.1	...	8	1.1	6.4
	Revised .	7.1	...	...	...	1.5	1.3	...	3	1.1	11.3
	Accounts .	7.0	...	...	...	3	1.4	...	4	1.3	10.4
Upper Burma . . .	Revised .	...	...	5	...	...	...	...	...	...	5
	Accounts .	...	...	5	...	...	...	...	...	...	5
Other Charges . . .	Accounts . 1885-86 .	4.1	...	...	...	5	1	...	3	5	5.5
	Budget .	2	...	...	...	...	1	...	1	1	5
	Revised .	3	...	...	...	...	1	1	1	1	7
	Accounts .	1	...	...	...	...	...	1	1	1	4
TOTAL .	Accounts . 1885-86 .	96.2	14.6	17.4	5.7	125.2	132.3	61.5	338.0	130.8	921.7
	Budget .	74.6	14.6	18.1	6.0	139.0	135.0	60.3	109.6	137.6	694.8
	Revised .	72.3	15.6	20.7	6.3	127.0	138.0	65.5	111.9	135.5	692.8
	Accounts .	71.0	15.6	20.3	6.2	127.1	138.1	65.1	111.1	138.0	692.5
England . . .	Accounts . 1885-86 .	1,506.0	474.1	1,980.1	Total including Eng- land.						2,901.8
	Budget .	1,608.0	536.0	2,144.0							2,838.8
	Revised .	1,587.0	599.5	2,176.5							2,986.3
	Accounts .	1,575.9	592.7	2,168.6							2,961.1

120. The difference between the two years 1885-86 and 1886-87 is mainly in Donations to Service Funds, these Institutions having been taken over by Government. Considering

Section E.—MISCELLANEOUS—continued.

the nature of the charges the Budget has been fairly well sustained, although, as was to be expected, there are considerable divergences from the amounts allotted to the several Provinces. The amount paid in 1886-87 as pensions of the Civil Funds includes 3.8 on account of the capitalised value of one pension. The decrease in England as compared with the budget is largely owing to the change in the date of payment of certain allowances and pensions from 25th March to 1st April, thus postponing to 1887-88 payments which otherwise would have been made in 1886-87.

30.—Stationery and Printing.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Panjab.	Madras.	Bombay.	TOTAL.
Stationery Office at the Presidency.	Accounts . 1885-86 .	...	...	...	...	10.2	...	...	2.8	3.0	16.0
	Budget .	...	...	...	...	11.3	...	...	2.9	3.3	17.5
	Revised .	...	...	...	...	10.0	...	...	2.8	3.0	15.8
	Accounts .	...	...	...	...	9.9	...	...	2.7	2.7	15.3
Purchase of Stationery	Accounts . 1885-86 .	...	2.2	...	7	76.9	6.1	12.4	26.1	4.5	128.9
	Budget .	2	2.6	7	8	78.3	6.4	12.0	29.9	4.1	135.0
	Revised .	...	2.2	6	7	92.5	6.2	12.1	29.9	5.6	149.8
	Accounts .	1	1.8	...	6	97.7	6.2	12.8	28.4	8.6	156.2
Government Presses	Accounts . 1885-86 .	96.9	5.0	10.3	2.8	33.7	25.2	12.8	26.0	27.8	240.5
	Budget .	91.9	5.6	11.0	3.1	29.4	25.4	12.3	27.3	32.1	238.1
	Revised .	90.0	5.6	10.9	2.7	30.0	23.3	12.9	27.1	30.2	232.7
	Accounts .	91.2	5.0	10.9	2.6	31.3	23.4	13.1	28.9	28.9	235.3
Stationery supplied from Central Stores.	Accounts . 1885-86 .	-169.6	5.7	7.0	2.5	56.1	20.4	7.3	41.7	26.9	...
	Budget .	-168.6	5.5	7.7	2.9	59.0	20.0	8.5	40.0	25.0	...
	Revised .	-168.5	5.6	7.1	2.6	56.0	20.0	8.4	40.0	28.8	...
	Accounts .	-150.3	3.8	7.3	2.6	54.1	20.5	9.0	31.0	22.0	...
Other Charges	Accounts . 1885-86 .	1.3	1.4	...	...	4.9	3.8	8.7	5.8	1.3	27.2
	Budget .	8	1.3	1	...	4.6	4.7	9.2	7.0	1.5	29.2
	Revised .	2.3	1.8	1	...	5.2	4.0	8.1	4.9	1.1	27.6
	Accounts .	1.9	1.5	...	...	4.3	4.5	9.2	4.1	1.0	26.5
Upper Burma Charges	Accounts . 1885-86 .	...	...	1	...	...	...	...	...	...	1
	Budget .	...	...	8.0	...	...	...	...	...	...	8.0
	Revised .	...	...	2.9	...	...	...	...	...	...	2.9
	Accounts .	...	...	2.4	...	...	...	...	...	...	2.4
TOTAL	Accounts . 1885-86 .	-71.4	14.3	17.4	6.0	183.8	55.5	41.2	102.4	63.5	412.7
	Budget .	-76.7	15.0	27.5	6.8	182.6	56.5	42.0	107.1	66.0	427.8
	Revised .	-76.2	15.2	21.6	6.0	193.7	53.5	41.5	104.7	68.7	426.7
	Accounts .	-57.1	12.1	20.6	5.8	197.3	54.6	44.1	95.1	63.2	435.7
ENGLAND.											
Stores	Accounts . 1885-86 .	Sterling. 67.3	Ex-change. 21.2	Total. 88.5							
	Budget .	86.3	29.4	117.7							
	Revised .	90.0	29.7	109.7							
	Accounts .	81.6	30.7	112.3							
Other Charges	Accounts . 1885-86 .	7.2	2.3	9.5							
	Budget .	8.0	2.7	10.7							
	Revised .	10.7	3.8	14.5							
	Accounts .	10.2	3.8	14.0							
Total England	Accounts . 1885-86 .	74.5	23.5	98.0							
	Budget .	96.3	32.1	128.4							
	Revised .	90.7	33.5	124.2							
	Accounts .	91.8	34.5	126.3							
					Total including England.						
					{ Accounts 1885-86 510.7						
					{ Budget 556.2						
					{ Revised 552.9						
					{ Accounts 502.0						

121. The main difference here is in the *purchase of Stationery* in Bengal, the accounts of 1886-87 shewing a large excess over the Budget and the actuals of the previous year. A special enquiry has been made into this matter, and it is hoped that the expenditure will be better regulated in future. The India saving in Government Presses has resulted from economies in the employment of temporary establishments and in the purchase of type. Madras on the other hand spent more than was expected on type and other materials.

Section E.—MISCELLANEOUS—continued.

in order partly to complete the third volume of Maclean's Manual of Administration. The Stationery supplied from Central Stores is necessarily a fluctuating quantity and cannot be accurately estimated, but Madras reports that the saving in that Presidency is largely due to the paper having been purchased at favourable rates. The small amount under other charges in Madras is the result of savings effected in the cost of Printing for the Settlement Department. The English expenditure includes some arrear payments, but for all that, it did not reach the estimate, in consequence chiefly of small indents from Bombay, where the local purchases, it will be seen, were higher than in the estimate.

31.—Exchange.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
Guaranteed Companies—				
<i>(Net repayments in India)—</i>				
...	Sterling Amount	340,8	530,0	620,4
—127,1	Exchange at average rate of Council Bills	—113,6	—196,9	—233,3
224,4	Exchange at contract and fixed rates on the sterling amount and on revenue stores	166,2	229,0	263,2
97,3	Net result (gain + loss—)	52,6	32,1	29,9
Other Companies—				
<i>(Net withdrawals in India)—</i>				
SOUTHERN MAHRATTA RAILWAY—				
...	Sterling Amount	776,3	1,080,3	1,121,7
242,2	Exchange at average rate of Council Bills	258,8	401,1	421,8
—134,6	Exchange at contract and fixed rates	—128,5	—173,9	—190,7
107,6	Net result (gain + loss—)	130,3	227,2	231,1
INDIAN MIDLAND RAILWAY—				
...	Sterling Amount	1,298,4	783,4	774,2
199,9	Exchange at average rate of Council Bills	432,8	291,0	291,2
—158,4	Exchange at contract and fixed rates	—291,3	—149,6	—150,3
41,5	Net result (gain + loss—)	141,5	141,4	140,9
BENGAL-NAGPUR RAILWAY—				
...	Sterling Amount	...	...	28
...	Exchange at average rate of Council Bills	...	...	+10
...	Exchange at contract and fixed rates	...	...	+28
...	Net result (Gain + loss—)	...	...	+38
BENGAL CENTRAL RAILWAY—				
...	Sterling amount	...	...	57
...	Exchange at average rate	...	...	—22
...	Exchange at contract rate	...	...	12
...	Net result (gain + loss —)	...	...	—10
Remittance Accounts—				
<i>(Net payments in England)—</i>				
EAST INDIAN RAILWAY ADVANCES—				
...	Sterling Amount	449,5	335,2	330,0
—149,0	Exchange at average rate of Council Bills	—149,8	—124,5	—124,1
123,6	Exchange at contract and fixed rates	141,8	105,9	104,7
—25,4	Net result (gain + loss—)	—8,0	—18,6	—19,4
RAJPUTANA-MALWA RAILWAY ADVANCES—				
...	Sterling Amount	165,0	57,0	56,6
—42,3	Exchange at average rate of Council Bills	—55,0	—21,2	—21,2
35,0	Exchange at contract and fixed rates	37,5	21,2	28,4
—7,3	Net result (gain + loss—)	—17,5	...	7,1

Section E.—MISCELLANEOUS—continued.
Exchange—continued.

1885-86. Accounts.				1886-87. Budget. Revised. Accounts.		
MISCELLANEOUS—						
... Sterling Amount	1,904.3	...	1,648.5	...	1,631.7	
—5 Exchange at average rate of Council Bills	—634.8				—612.3	—613.6
51.2 Exchange at contract and fixed rates	198.2				182.2	194.8
<hr/> 50.7 Net result (gain + loss—)	<hr/> —436.6				<hr/> —430.1	<hr/> —418.8
<hr/> 264.4 Total (gain + loss—)	<hr/> —137.7				<hr/> —48.0	<hr/> —26.3

122. The nature of the items taken under this head was described fully in last year's report, and it is not necessary to repeat the explanation here. These items depend on two factors, the first being the sterling amount of the transactions and the second the rate of exchange, and it is difficult to make an accurate forecast of either. The greater portion of this year's difference is due to the Railway Companies having made a considerable change in their programme since the budget was framed, as well as to the rate of exchange, in which there was a fall of more than a halfpenny. In 1885-86 there was a net gain on the whole of 264.4, but the accounts of 1886-87 show a net loss of 26.3. This is mainly due to a loss in the latter year of 396.6 on the repayment of the Stock receipt Loan of 1854.

32.—Miscellaneous.

		India.	Central Pro- vinces	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Allowances and Re- wards.	Accounts . 1885-86 .	3	2	2	7	1.2	3	6	1.6	1.3	6.4
	Budget	2	...	2	6	7	5	8	1.5	1.3	5.8
	Revised	8	2	3	6	1.4	4	1.0	1.1	2.2	8.0
	Accounts	7	2	4	5	1.1	3	8	1.1	1.9	7.0
Remittance Charges .	Accounts . 1885-86 .	17.1	4	1.0	8	4.0	4.0	4.1	3.5	2.0	36.9
	Budget	13.8	5	9	5	5.0	4.0	3.5	2.5	2.0	32.7
	Revised	15.6	5	1.0	9	5.0	4.1	3.9	2.8	1.8	35.4
	Accounts	12.0	4	1.5	1.4	4.5	4.1	4.4	2.4	1.8	32.5
Charitable donations.	Accounts . 1885-86 .	1.1	3	2	1	10.3	5.8	5	6.2	5.0	29.5
	Budget	1.1	3	2	1	8.8	6.4	6	7.0	4.8	29.3
	Revised	1.1	3	2	1	8.7	6.0	6	6.1	4.9	28.0
	Accounts	1.3	3	2	1	9.9	5.8	5	6.0	5.1	29.2
Rewards for destruc- tion of Wild Animals.	Accounts . 1885-86 .	1	1.9	9	1.0	1.9	1.5	1.0	10.6	1.4	20.3
	Budget	1	2.5	1.0	1.2	...	2.3	1.1	12.0	1.5	21.7
	Revised	1	2.0	8	1.1	1.9	2.2	1.9	8.1	1.4	19.5
	Accounts	1	1.9	1.0	1.1	1.5	1.7	1.6	7.3	1.3	17.5
Petty Provincial and Local Establish- ments.	Accounts . 1885-86 .	1.9	2.6	3.4	4.3	4.9	4.5	4.2	51.8	2.3	79.9
	Budget	1.6	2.4	4.0	3.5	4.0	5.4	4.2	49.3	2.6	77.0
	Revised	1.1	2.5	3.4	2.0	4.4	5.5	3.8	48.6	2.5	73.8
	Accounts	1.7	2.4	3.4	2.3	4.2	5.4	3.8	50.4	2.5	76.1
Special Commission of Enquiry.	Accounts . 1885-86 .	3	...	...	...	8.6	...	...	1.5	1.2	11.6
	Budget	21.2	...	...	...	3.4	5	...	2	5.0	30.3
	Revised	27.2	...	...	...	3.4	3	...	4.3	3.3	38.5
	Accounts	33.4	...	...	...	2.4	1	...	4.3	2.9	43.1
Irrecoverable Loans written off.	Accounts . 1885-86 .	...	...	...	...	...	...	...	...	18.1	18.1
	Budget . . . . .	...	...	...	...	...	1	...	...	5	6
	Revised . . . . .	...	...	...	...	...	1	...	...	1	2
	Accounts . . . . .	...	...	...	1	...	2.5	...	...	7.4	10.0
Rents, Rates and Taxes	Accounts . 1885-86 .	1.8	...	3	3	15.1	...	...	1.4	7.5	26.4
	Budget	1.8	...	3	3	6.3	...	...	2.5	9.4	20.6
	Revised	1.8	...	3	2	15.5	...	...	6	7.5	25.9
	Accounts	2.3	...	5	2	16.8	...	...	3	5.2	25.3

Section E.—MISCELLANEOUS—concluded..

32.—Miscellaneous—continued.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Extraordinary Items	Accounts . 1885-86 .	6.5	...	...	...	2	...	...	...	...	6.7
	Budget .	...	...	...	...	1	...	...	...	...	...
	Revised .	...	...	...	...	...	...	...	...	...	...
	Accounts . 1886-87 .	6	...	...	...	...	...	...	...	...	6
Upper Burma Charges	Accounts . 1885-86 .	...	...	3	...	...	...	...	...	...	3
	Budget .	...	...	2.5	...	...	...	...	...	...	2.5
	Revised .	...	...	12.5	...	...	...	...	...	...	12.5
	Accounts . 1886-87 .	...	...	13.3	...	...	...	...	...	...	13.3
Other Items	Accounts . 1885-86 .	2.4	7	6	1	6.4	4.3	2.7	2.4	9.8	29.4
	Budget .	35.4	1.2	1.1	6	14.6	5.4	12.6	2.4	10.1	83.4
	Revised .	4.5	8	2.1	4	2.8	9.4	5.0	3.2	20.6	48.8
	Accounts . 1886-87 .	2.1	8	1.4	5	6.7	7.8	4.5	6.0	17.6	47.4
TOTAL	Accounts . 1885-86 .	31.5	6.1	6.9	7.3	52.6	20.4	13.1	79.1	48.6	265.6
	Budget .	75.2	6.9	10.2	6.8	42.9	24.6	22.8	77.4	37.2	304.0
	Revised .	52.2	6.3	20.6	5.3	43.1	28.0	16.2	74.6	44.3	290.6
	Accounts . 1886-87 .	54.2	6.0	21.7	6.2	47.1	27.7	15.6	77.8	45.7	302.0
		Ster- ling.	Ex- change.	Total.							
England	Accounts . 1885-86 .	31.4	9.9	41.3		Total, including England.		Accounts . 1885-86 .		306.9	
	Budget .	28.5	9.5	38.0				Budget .		342.0	
	Revised .	28.5	10.6	39.1				Revised .		329.7	
	Accounts . 1886-87 .	30.4	11.4	41.8				Accounts . 1886-87 .		343.8	

123. The actuals under the first three heads agree closely with the Budget and the actuals of 1885-86. The Budget Estimate of Rewards *for destruction of wild animals* in Madras proved too high, but it was so framed because in the two previous years the scale of rewards was enhanced in certain districts, and, with the sanction of Government, the full amount was usually granted. The charge for *Special Commissions of Enquiry* has been unusually heavy in 1886-87, owing to the appointment of the Finance Committee and the Public Service Commission in India, to the deputation of the first Member of the Madras Board of Revenue on special duty to Madura, and to the appointment of the Forest Commission in Bombay. These expenses were not fully estimated except in Bombay. The discrepancy between Budget and Actuals under *Rents, Rates and Taxes* is attributable to changes of classification ordered after the Budget was framed. In Bengal a good deal which was found to belong to this head was taken in the Budget to *Other items*. The charges on account of *Upper Burma* could not be reckoned when the Budget was prepared. The head *Other items* has been largely affected by the expenditure attending the Jubilee celebration. In addition to this the India Estimate was out by 30,0, being charges of the nature of miscellaneous refunds and entered on audit under that heading. The Bengal Estimate was also out by 11,5 as explained above. The Punjab Budget took under this head the Provincial reserve of 10,0, from which exhausted grants are supplemented by Government from time to time, and the charges so covered are classified against the various accounts to which they severally appertain. The Bombay actuals for 1886-87 include a new charge of 2,5 on account of the Provincial contribution towards the maintenance of the telegraph line between Kolhapur and Rutnagiri and Pen and Alibag, 8 being the charge of the year and 1,7 arrears. The increase in the English expenditure is due to the discharge of East India Stock unclaimed since April 1874.

Section F.—FAMINE RELIEF AND INSURANCE.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
1,500,0	EXPENDITURE	1,361,3	311,9	309,0

124. It has been stated in previous reports that the amount usually provided for expenditure under this head is 1,500,0. In the year 1886-87, however, the estimate was limited to 1,361,3, the difference being due, as explained in para. 40 of the Financial Statement, to a deduction on account of "the interest payable during construction to the Company which has undertaken the construction of the Indian Midland Line." In the revised estimate the grant was still further reduced, the amount passed being 311,9 only, and this is closely approached in the actual expenditure. The difference between the Budget and Revised Estimates consists mainly in the provision for the reduction of debt (749,0) having been withdrawn in the latter, for the reasons stated in paras. 68 to 75 of the Financial Statement of 1887-88. These several changes are tabulated in the following statement:—

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
40,7	Famine Relief	1,0	6	1,0
589,0	Construction of Protective Railways	500,0	200,0	200,0
186,8	Construction of Protective Irrigation Works	111,3	111,3	108,0
683,5	Reduction of Debt	749,0	Nil.	Nil.
1,500,0	TOTAL	1,361,3	311,9	309,0

33.—Famine Relief.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
...	Central Provinces . . . . .	...	...	5
12,4	Bengal . . . . .	...	...	...
27,8	Madras	1,0	6	5
5	Bombay . . . . .	...	...	...
40,7	TOTAL	1,0	6	1,0

125. The amount spent in the Central Provinces represents expenditure from District Funds on relief works in the Chattisgarh Division not anticipated in the Budget. The Madras expenditure in 1885-86 was on account of the Hindupur Extension Railway Works, which were undertaken to afford employment for the destitute in the Bellary and Anantapur districts. The expenditure in 1886-87 represents a write-off on account of the irrecoverable balance of advances made during the great famine of 1876-78.

34.—Construction of Protective Railways.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
589,0	TOTAL	500,0	200,0	200,0

126. Charges against this head are debited in a lump sum by credit to the account 47—*State Railways—Construction*, under which head the outlay is in the first instance recorded. When dealing with the Revised Estimate of the Department for 1886-87, the Government of India decided that a sum of 200,0 should be charged to Revenue on account of Protective Railways, instead of 500,0 as provided in the Budget Estimate, and this sum was accordingly debited in the accounts of the year under review.

Section F.—FAMINE RELIEF AND INSURANCE—*continued.*35.—Construction of Protective Irrigation Works—*continued.*

1885-86. Accounts.		Outlay before 1886-87.	Budget.	1886-87. Revised.	Accounts.
	BENGAL—				
8,2	Orissa Coast Canal (grant-in-aid)	78,2	...	8,4	8,4
	N.-W. PROVINCES AND OUDH—				
52,8	Betwa Canal	369,7	20,3	10,9	12,0
	PUNJAB—				
12,0	Swat River Canal	315,2	16,2	11,2	9,9
	MADRAS—				
16,0	Buckingham Canal (grant-in-aid)	44,3	15,0	15,0	14,3
18,3	Rushikulya project	32,8	28,0	24,0	22,2
...	Survey, &c., for Canal Irrigation to Gopalpore	9,6	...	...	...
	BOMBAY—				
49,5	Nira Canal	322,8	20,8	32,2	32,9
1,9	Chankapur Tank	5,6	...	4	3
1,5	Maladevi Tank	3,4	...	...	...
25,6	Mhasvad Tank	186,5	10,0	8,5	7,3
1,0	Gokak Canal	39,3	1,0	7	7
<u>186,8</u>	TOTAL (a)	<u>1,407,4</u>	<u>111,3</u>	<u>111,3</u>	<u>108,0</u>

RESULTS.

		ACTUALS. More.	Less.
Actuals with	Actuals of previous year . . . . .	...	78,8
„	Budget Estimate . . . . .	...	3,3
„	Revised Estimate . . . . .	...	3,3

(a) Includes £285,400, outlay from funds not classed under this special head.

127. No outlay was incurred in England under this head.

128. The Expenditure is regulated by the grants available and the works which have been sanctioned as fit to be placed under this category. The ordinary allotment was formerly 250,0; but this was reduced in the Budget and Revised Estimates to 111,3, to provide for the interest on the Capital of the Indian Midland and Nagpore-Bengal Railways. This reduction of grant accounts for the actuals of 1886-87 being 78,8 below those of 1885-86.

129. During the year the grants for the Betwa, Swat river, and Gokak canals, the Rushikulya project and the Mhasvad tank were reduced, and increased outlay on the Nira canal and a grant-in-aid to the Orissa Coast canal were sanctioned; but the total of the Revised Estimate remained the same as the Budget.

130. The expenditure was 3,3 below the estimates, owing chiefly to scarcity of labour on the Swat river and Rushikulya projects.

36.—Reduction of Debt.

1885-86. Accounts.	Budget.	1886-87. Revised.	Accounts.
693,5	749,0	Nil.	Nil.

See paragraph 124.

Section G.—CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE).

1885-86, Accounts.		Budget.	1886-87. Revised.	Accounts.
632,1	EXPENDITURE	109,2	187,9	183,1

131. The following figures give the details of the amount spent, and explain the difference between the Actuals of 1885-86 and 1886-87, as well as the Budget of the last-named year:—

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	IMPERIAL.			
	PUNJAB—			
500,0	Frontier Railways . . . . .	...	...	...
	PROVINCIAL.			
	ASSAM—			
6,2	Jorhat State Railway	2,3	10,0	10,2
24,0	Cherra-Companyganj Railway	2,5	10,1	11,6
	BENGAL—			
2,2	Kaunia-Dhurla Railway	1,5	5	4
	NORTH-WESTERN PROVINCES AND OUDH—			
99,7	Lucknow-Sitapur-Sihramau Railway	102,9	167,3	160,9
132,1	TOTAL PROVINCIAL	109,2	187,9	183,1
632,1	TOTAL IMPERIAL AND PROVINCIAL	109,2	187,9	183,1

RESULTS.

	ACTUALS.	
	More.	Less.
Actuals with Actuals of previous year . . . . .	...	449,0
„ Budget Estimate	73,9	...
„ Revised Estimate . . . . .	...	4,8

132. In 1885-86 a sum of 500,0 was provided from revenue for expenditure on Frontier Railways, and that amount was charged in the accounts under this head, by deduction from the head 47.—*State Railways—Construction*. During the year under review no allotment was provided out of revenue, the total outlay incurred on the Frontier lines being treated in the accounts as *Expenditure not charged to Revenue*. No comparison is possible between the expenditure during the two years on the other lines.

133. The excess over the Budget Estimate is due chiefly to the more extended prosecution of work on the Lucknow-Sitapur Railway in view to the early opening of the line.

Section H.—RAILWAYS.

134. The following is a general statement of the Revenue Accounts :—

	State Railways.	Guaranteed Railways.	Subsidized Companies.	Miscellaneous.	TOTAL.
1886-87.					
Gross Earnings . .	10,829,0	7,280,5	1,6	...	18,111,1
Working Expenses . .	4,974,0	3,633,4	...	...	8,607,4
Surplus Profits . .	245,9	534,6	...	...	780,5
Interest	3,675,6	3,721,9	...	...	7,397,5
Annuities	2,308,6	...	...	...	2,308,6
Land and Supervision .	...	66,2	45,2	...	111,4
Miscellaneous Railway Expenditure . . .	...	...	...	94,4	94,4
TOTAL EXPENDI- TURE	11,204,1	7,956,1	45,2	94,4	19,299,8
Net Gain or Loss to the Government,					
1886-87	—375,1	—675,6	—43,6	—94,4	—1,188,7
1885-86	+394,9	—983,3	—44,0	—99,3	—731,7
1884-85	+173,9	—1,043,3	—84,2	—97,6	—1,051,2
1883-84	+647,5	—996,4	—85,5	+129,4	—305,0
1882-83	+40,3	—1,053,9	—38,3	—254,0	—1,305,9

135. These figures shew that the *State Railways* did worse than last year by 770,0, and the *Guaranteed Railways* better by 307,7. These results are complicated by the transfer of the Sind, Punjab and Delhi line from the guaranteed to the State Railway head, as explained in the following paragraph, and the opening out of new lines, as in the Southern Maharatta and Burma systems. Allowing for these changes, the items which have contributed to the deficiency in State Railways are excess payments under interest and annuities in purchase of guaranteed Railways amounting to 589,3 and 353,7 respectively, and exchange 379,3. On the other hand, the gross earnings of State Railways amounted to 870,1 more than in 1885-86, the increase in working charges and surplus profits being 317,8. The other items do not call for special remark here.

Section H.—RAILWAYS EARNINGS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
13,684,1	RECEIPTS	13,975,0	14,266,9	14,477,8

136. The following sums are comprised in these receipts :—

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
9,958,9	State Railways (gross)	10,841,5	10,714,4	10,829,1
3,725,1	Guaranteed Railways (net)	3,133,5	3,552,5	3,647,1
1	Subsidized Companies	...	...	1,6
13,684,1		13,975,0	14,266,9	14,477,8

137. The *State Railways* show an increase of 870,1 as compared with 1885-86, but in that year credit was taken under this head for only three months' earnings of the Sind, Punjab and Delhi Railway, as it was a guaranteed line up to December 1885, when it was included in the North-Western State Railway. Allowing for this special cause of difference, there was still a substantial improvement in 1886-87, as explained in the following paragraphs, caused by the addition of new lines, as in the Southern Mahratta and Burma systems, and by development of traffic on the older ones. The transfer of the Sind, Punjab and Delhi Railway to the State lines, as noted above, has diminished the revenue from the *Guaranteed* lines, which have returned 451,0 less than in 1885-86; but in them also there has been a good development of traffic in 1886-87, as shown in paragraph .

Section H.—RAILWAYS EARNINGS—continued.
XXVI.—State Railways—Gross Earnings.

Accounts, 1885-86.			Capital, 31st March 1887.	State Railways.	Budget, 1886-87.			Revised, 1886-87.			Accounts, 1886-87.			Percentage of Charge on Earnings.	Percentage of Net Receipts on Capital Out- lay.
Gross Earn- ings.	Work- ing Ex- penses.	Net.			Gross Earn- ings.	Work- ing Ex- penses.	Net.	Gross Earn- ings.	Work- ing Ex- penses.	Net.	Gross Earn- ings.	Work- ing Ex- penses.	Net.		
4,703.6	1,713.3	2,990.3	32,745.0	IMPERIAL.	4,760.2	1,775.0	2,975.2	4,895.2	1,587.5	3,107.7	4,707.2	1,530.3	3,167.9	32.7	9.67
455.6	298.6	157.0	4,968.3	East Indian . . .	550.0	283.5	266.5	537.5	317.5	220.0	537.1	328.7	210.4	60.8	4.23
1,665.0	870.2	794.8	11,696.4	Eastern Bengal . . .	1,650.0	902.5	747.5	1,682.5	818.5	834.0	1,688.8	636.5	851.3	48.5	7.28
1,808.2	845.7	962.5	28,568.8	Rajputana-Malwa . . .	2,430.0	1,350.0	1,080.0	2,315.0	1,390.0	995.0	2,373.3	1,316.9	1,056.4	55.5	3.70
8,632.4	3,727.8	4,904.6	77,978.5	North-Western . . .											
				TOTAL . . .	9,400.2	4,311.0	5,089.2	9,230.2	4,073.5	5,156.7	9,805.9	4,019.4	5,296.5	...	...
64.8	51.6	13.2	725.4	OTHER RAILWAYS—IM- PERIAL.	70.0	53.0	17.0	73.5	60.0	13.5	74.7	59.6	15.1	79.8	2.08
39.4	19.4	20.0	920.8	Wardha Coal . . .	39.5	20.6	18.9	39.1	19.3	19.8	39.2	19.5	19.7	60.8	2.14
...	...	...	474.6	Sindia . . .	6.0	4.5	1.5	3.5	3.0	5	3.3	2.6	7	78.8	0.15
2.3	9.3	-7.0	58.9	Bilaspur-Etawah (Kut- ni-Umaria Section) . . .	25.0	21.5	8.5	6.0	12.0	-6.0	8.9	8.2	-1.3	118.84	-2.21
2.6	3.7	-1.1	131.1	Umaria Colliery . . .	4.0	3.4	6	3.5	2.3	1.2	3.5	2.6	9	74.3	0.69
54.1	54.7	-6	897.8	Bhopal . . .	60.0	55.0	5.0	56.2	59.0	-2.8	34.6	43.4	-8.8	125.1	-0.08
...	...	...	2,289.9	Bengal Central . . .	...	...	...	9.4	6.4	3.0	9.2	8.1	1.1	88.0	0.04
90.8	68.7	22.1	1,094.2	Indian-Midland . . .	22.5	...	22.5	23.3	...	23.3	...	...	23.4	...	2.13
102.8	81.2	21.6	5,689.7	Dhond-Manmad . . .	160.0	120.0	40.0	182.5	127.5	55.0	182.3	125.1	57.2	68.6	1.01
...	...	...	1,233.3	Southern Mahratta . . .	11.5	10.0	1.5	...	...	...	...	...	...	...	...
...	...	...	571.1	Bellary-Kistna . . .	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	Mysore . . .	...	...	...	...	...	...	37.4	20.0	17.4	53.5	3.05
356.8	288.6	68.2	14,066.8	TOTAL OTHER RAIL- WAYS . . .	398.5	288.0	110.5	397.0	289.5	107.5	414.5	289.1	125.4	...	...
8,969.2	4,016.4	4,972.8	92,045.3	TOTAL IMPERIAL . . .	9,798.7	4,599.0	5,199.7	9,627.2	4,363.0	5,264.2	9,720.4	4,308.5	5,411.9	...	...
147.4	94.7	52.7	1,210.3	PROVINCIAL.	150.0	104.0	46.0	128.5	181.5	47.0	131.8	80.4	51.4	61.0	4.25
233.6	174.8	58.8	2,868.8	Nagpur-Chhattisgarh . . .	260.0	175.0	85.0	285.0	175.0	110.0	281.7	173.8	118.4	59.4	4.13
3.6	4.2	-6	63.7	Burma . . .	4.6	4.5	1	4.0	5.0	-1.0	3.9	5.4	-1.5	138.5	-2.35
...	...	...	64.2	Jorhat . . .	4.0	4.0	...	5	2.4	-1.0	2	2.3	-2.1	1,150.0	-3.37
233.9	149.0	84.9	2,279.0	Cherra-Companygunj . . .	230.0	136.5	93.5	260.0	142.0	118.0	262.4	141.2	121.2	53.8	5.32
128.0	91.6	36.4	1,554.1	Northern Bengal . . .	137.5	90.0	47.5	155.0	100.0	55.0	159.9	98.6	61.3	61.7	3.94
51.8	27.2	24.6	424.1	Tirhoot . . .	51.7	28.5	23.2	53.5	28.0	25.5	53.6	27.9	25.7	52.1	6.06
7.9	6.7	1.2	34.4	Patna-tiya . . .	7.7	6.5	1.2	8.2	6.5	1.7	8.7	6.7	2.0	77.0	5.81
12.7	18.5	-5.8	660.9	Nalhati . . .	35.0	32.5	2.5	28.0	27.0	1.0	28.0	28.7	-7	102.5	-0.11
13.0	11.0	2.0	96.4	Dacca . . .	14.5	12.0	2.5	13.0	11.5	1.5	14.6	11.2	3.4	77.2	3.42
4.6	2.4	2.2	70.3	Kaunia-Dhuria . . .	4.7	2.6	2.1	4.8	2.5	2.3	4.7	2.5	2.2	53.2	3.13
95.8	79.2	16.6	1,158.2	Dildarnagar-Ghazipur . . .	...	...	...	67.5	36.5	31.0	69.4	37.5	31.9	62.0	4.26
...	...	...	150.2	Rajputana-Malwa* . . .	103.5	73.5	30.0	60.3	43.3	17.0	60.7	43.1	17.6	...	...
8.4	6.1	2.3	305.6	Cawnpore-Achnera . . .	10.0	7.0	3.0	10.0	7.5	2.5	10.1	7.7	2.4	76.2	1.60
...	...	...	560.8	Bareilly-Pilibhit . . .	...	...	...	1.8	1.3	5	1.7	1.2	5	70.6	0.16
29.0	24.2	4.8	...	Lucknow-Sitapur-Sira- mau . . .	29.5	24.0	5.5	7.0†	...	7.0	7.3	-2.3	9.5	-30.1	1.68
969.7	689.6	280.1	11,501.0	Amritsar-Pathankot . . .	1,042.7	700.6	342.1	1,087.1	670.0	417.1	1,108.7	685.5	443.2	...	...
...	169.0	-169.0	...	TOTAL PROVINCIAL . . .	...	...	...	...	...	...	...	...	...	...	...
...	27.0	-27.0	...	Share of Surplus Profits paid to the Company working the line—	...	180.0	-180.0	...	182.5	-182.5	...	182.5	-182.5	...	...
...	1	-1	...	East Indian Railway . . .	...	37.5	-37.5	...	62.5	-62.5	...	62.8	-62.8	...	...
...	...	...	...	Rajputana-Malwa . . .	...	...	...	...	...	...	...	6	-6	...	...
...	...	...	...	Southern Mahratta . . .	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	Exchange . . .	1	52.0	-51.9	1	...	1	...	...	...	...	...
9,958.9	4,902.1	5,056.8	103,546.3	GRAND TOTAL . . .	10,841.5	5,569.1	5,272.4	10,714.4	5,278.0	5,436.4	10,829.1	5,219.9	5,609.2	...	...

* N.-W. P. and Oudh Government share of Rajputana-Malwa Railway, Cawnpore-Achnera Section for six months.
† Net Receipts.

East Indian Railway.

Accounts.		EARNINGS—	Budget.	Revised.	Accounts.
1884-85.	1885-86.				
1,326.7	1,297.4	Coaching . . .	1,324.0	1,400.0	1,403.8
2,885.3	3,292.2	Goods . . .	3,338.3	3,210.1	3,209.4
98.4	114.0	Miscellaneous . . .	87.9	85.1	94.0
4,310.4	4,703.6	TOTAL . . .	4,750.2	4,695.2	4,707.2

RESULTS.

Actuals with Actuals of previous year	ACTUALS.	
	More.	Less.
" Budget Estimate . . .	3.6	...
" Revised Estimate . . .	...	43.0
	12.0	...

Section H.—RAILWAYS EARNINGS—continued.

138. The increase of 3,6 compared with the Actuals of the previous year is not large, considering the magnitude of the transactions, but the fluctuations leading up to this result are important and are detailed in the above table.

139. The falling-off of 43,0 compared with the Budget, was due chiefly to a fall in the quantity of railway materials, salt and wheat carried, against which there was an increase, to some extent, in the receipts realized from additional pilgrim traffic and exceptional activity in connection with native festivals.

140. The increase of 12,0 over the Revised is attributed principally to a reduction in outstanding earnings at the close of the year.

1885-86. Accounts.	Eastern Bengal Railway.					Budget.	1886-87. Revised.	Accounts.
	EARNINGS—							
194,9	Coaching	.	.	.	.	205,0	200,0	197,8
235,8	Goods	.	.	.	.	310,1	297,5	292,5
24,9	Miscellaneous	.	.	.	.	34,9	40,0	46,8
455,6	TOTAL	.	.	.	.	550,0	537,5	537,1

RESULTS.

	ACTUALS.	More.	Less.
Actuals with Actuals of previous year	.	81,5	...
" Budget Estimate	12,9
" Revised Estimate	4

141. The earnings of the year 1885-86 were abnormally low, owing to the interruption of traffic caused by the floods of September 1885, and to the active competition of the River Steamer Companies.

142. The decrease in actuals of 1886-87, as compared with the Budget Estimate, is attributed principally to the failure of a bridge near Goalundo, resulting in the loss, for a time, of freight over 43 miles of the line.

143. The Actuals agree so nearly with the Revised Estimate as to call for no remark.

Accounts.	1885-86.	Rajputana-Malwa Railway.					Budget.	1886-87. Revised.	Accounts.
		EARNINGS—							
444,0	466,8	Coaching	.	.	.	.	465,0	516,5	517,8
930,7	1,175,2	Goods	.	.	.	.	1,164,5	1,148,6	1,151,0
24,9	23,0	Miscellaneous	.	.	.	.	20,5	17,4	19,5
1,399,6*	1,665,0	TOTAL	.	.	.	.	1,650,0	1,682,5	1,688,3

* Including Rewari-Ferozepore.

RESULTS.

	ACTUALS.	More.	Less.
Actuals with Actuals of previous year	.	23,3	...
" Budget Estimate	.	38,3	...
" Revised Estimate	.	5,8	...

144. The increase of 23,3 over the actuals of 1885-86 is attributed to development of passenger traffic generally throughout the entire system, and to a recovery on account of rolling-stock.

145. The increase of 38,3, compared with the Budget Estimate, was due to the general improvement in passenger traffic during the year.

146. The increase over the Revised Estimate is unimportant,

1885-86.			North-Western Railway.			1886-87.		
Accounts.						Budget.	Revised.	Actuals.
Under State Railways.	Under Guaranteed Railways.	TOTAL.	EARNINGS—					
508,0.	345,0	853,0	Coaching	.	.	730,0	831,8	828,4
1,272,9	663,4	1,935,3	Goods	.	.	1,075,5	1,430,0	1,460,3
28,3	45,8	74,1	Miscellaneous	.	.	44,5	53,2	84,6
<hr/>	<hr/>	<hr/>				<hr/>	<hr/>	<hr/>
1,808,2	1,054,2	2,862,4	TOTAL	.	.	2,450,0	2,315,0	2,373,3

RESULTS.

	ACTUALS.	More.	Less.
Actuals with Actuals of previous year	489,1
" Budget Estimate	76,7
" Revised Estimate	.	58,3	...

Section H.—RAILWAYS EARNINGS—*continued.*

147. The actuals of 1885-86 in the above table include the earnings of the Sind, Punjab and Delhi Railway for the nine months ended December 1885, amounting to 1,054,2. These earnings were credited under XXVII, Guaranteed Companies—in 1885-86, *vide* statement printed on the following page,—and have been included here in order that a fair comparison may be made of the revenue transactions of the combined undertaking for the two periods.

148. Compared with the actuals of the previous year, there is a decrease of 489,1, which is attributed to unusual traffic in 1885-86 in connection with the military preparations on the frontier and in the carriage of materials for the frontier railways, and in a great measure to the almost entire failure during 1886-87 of the usual grain export traffic from the Punjab *via* Karachi.

149. The falling off of 76,7 compared with the Budget Estimate is ascribed to high prices prevailing in the Punjab for wheat and seeds, especially in the latter part of the year, which restricted exports *via* Karachi. The decrease from this source was counterbalanced to some extent by an unexpected development of third class passenger traffic.

150. The increase of 58,3 compared with the Revised Estimate is attributed chiefly to a slight improvement in the goods traffic in the last few weeks of the year, and to a large and unexpected reduction in the balance of outstanding earnings.

Other State Railways—Imperial.

RESULTS.

						ACTUALS.	
						More.	Less.
Actuals with Actuals of previous year	.	.	.	.	.	57,7	...
„ Budget Estimate	.	.	.	.	.	16,0	...
„ Revised Estimate	.	.	.	.	.	17,5	...

151. There is an increase of 57,7 compared with the actuals of 1885-86, due chiefly to the following railways:—

						More.	Less.
Southern Mahratta	+ 79,5
Mysore	+ 37,4
Indian Midland	+ 9,2
Dhond and Manmad	—67,4

152. The increased receipts realized on the Southern Mahratta Railway arise from the increased open mileage in 1886-87. The transactions of the Mysore Railway were not included in the books of the Public Works Department prior to 1886-87, and the Indian Midland Railway was opened for traffic on the 1st April 1886. The decrease on the Dhond and Manmad Railway is simply due to the *net* earnings being exhibited in the table for 1886-87, whilst gross earnings were shown in the previous year.

153. The increase of 16,0 compared with the Budget Estimate is attributed principally to the following fluctuations:—

						More.	Less.
Mysore	+ 37,4
Umaria Colliery	—18,1
Bellary-Kistna	—11,5
Indian Midland	+ 9,2

154. No provision was made in the forecasts of the Department for transactions in connection with the Mysore Railway. It was decided very recently to include these in the books of the Public Works Department. The receipts from the Umaria Colliery fell short of expectations, owing to delay in opening the railway to the coal-fields. The Bellary-Kistna Railway was not opened for traffic in 1886-87 as anticipated, whilst no provision was made in the Budget Estimate for the short length of the Indian Midland Railway opened during the year from Cawnpore to Chowra.

155. The increase in the receipts of 17,5 compared with the Revised Estimate is attributed principally to the receipts of the Mysore Railway having been included in the Public Works accounts under recent orders. This was counterbalanced to some extent by short credits on the Bengal Central Railway.

Section H.—RAILWAYS EARNINGS—continued.

Other State Railways—Provincial.

RESULTS.

					ACTUALS.	
					More.	Less.
Actuals with Actuals of previous year	.	.	.	.	138,9	...
„ Budget Estimate	.	.	.	.	65,9	...
„ Revised Estimate	.	.	.	.	21,5	...

156. The increase of 138,9 over the Actual receipts of 1885-86 is owing to improved traffic on various railways. The Burma Railway shews a considerable advance,—the result of the greater length of Railway open, and the more settled state of the country during the second half of the year under review. On the Northern Bengal Railway there was a considerable development in jute and grain traffic and an increase in the number of third class passengers. The Tirhoot line contributed a considerable increase, resulting from increased open mileage, interchange of traffic with the Bengal and North-Western Railway and enhanced rates for ferrying passengers. The Cawnpore-Achnera Railway Provincial receipts shewed a large increase, being the result chiefly of the adjustment of all outstandings in the accounts of the year on transfer of the line to the Bombay-Baroda Railway Company.

157. The increase of 65,7 over the Budget, is attributed chiefly to the following fluctuations :—

Burma	+31,7
Northern Bengal	+32,4
Tirhoot	+22,4
Cawnpore-Achnera	+26,6
Nagpur-Chhattisgarh	—18,2
Amritsar-Pathankot	—22,2
Dacca	—7,0

158. The main cause of the increased traffic on the Burma, Northern Bengal, Tirhoot and Cawnpore-Achnera Railways has been explained in the preceding para. The decrease on the Nagpur-Chhattisgarh Railway is attributed to a fall in grain traffic for export, whilst that on the Dacca Railway is attributed to the goods traffic not having developed to the extent anticipated. The amount entered against the Amritsar-Pathankot Railway represents the *net receipts* of the line, which consists of a percentage on the capital cost of the line, credited by the North-Western Railway, which works the undertaking. The *gross* receipts and expenses now form a portion of the transactions of the North-Western Railway.

159. The chief cause of the increase of 21.5 over the Revised Estimate is explained as follows:—

160. On the Tirhoot Railway there was an increase in coaching traffic, owing to a rush of passengers on the occasion of a religious festival during the month of February, an extension of the open line to Nirmali, and through traffic with the adjoining Railway added to this traffic. On the Nagpur-Chhattisgarh Railway, there was an unforeseen revival of traffic in the last two months of the year, which contributed to the increased receipts. The improvement over estimate of the Burma Railway is due to movement of troops ordered to India from Upper Burma, and heavy consignments of paddy to Rangoon, not anticipated. On the Northern Bengal Railway the traffic at the close of the year was better than was expected.

XXVII.—Guaranteed Companies—Net Traffic Receipts.

Accounts, 1885-86.			Guaranteed Interest, 1886-87.	GUARANTEED RAILWAYS.	Budget, 1886-87.			Revised, 1886-87.			Accounts, 1886-87.			Percentage of Maintenance.
Gross Earnings.	Working Expenses.	Net.			Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	
1,318.2	543.5	774.7	566.2	Bombay, Baroda, and Central India	1,305.0	580.0	725.0	1,310.0	580.0	750.0	1,343.6	563.0	780.6	41.9
2,654.2	1,850.1	1,804.1	1,623.4	Great Indian Peninsula	3,820.0	1,850.0	1,770.0	3,910.0	1,870.0	2,040.0	3,971.6	1,857.3	2,114.3	46.3
761.0	439.4	321.6	718.8	Madras	750.0	490.0	260.0	795.0	480.0	315.0	794.3	504.6	289.7	63.5
571.5	267.0	304.5	526.7	Oudh and Rohilkhand	615.0	382.5	232.5	665.0	370.0	295.0	658.8	362.3	296.5	55.0
1,054.2	587.1	467.1	...	Sind, Punjab and Delhi . . . .	...	...	...	...	...	...	...	...	...	...
450.4	297.3	153.1	286.7	South Indian	450.0	304.0	146.0	502.5	350.0	152.5	512.2	346.2	166.0	67.6
7,809.5	4,084.4	3,725.1	3,721.8	TOTAL	6,740.0	3,808.5	2,133.5	7,182.5	3,630.0	3,552.5	7,280.5	3,633.4	3,647.1	49.9

Section H.—RAILWAYS EARNINGS—*continued.*

RESULTS.

						ACTUALS.	
						More.	Less.
GROSS EARNINGS—							
Actuals with Actuals of previous year . . . . .						...	529,0
" Budget Estimate						540,5	...
" Revised Estimate						98,0	...
WORKING EXPENSES—							
Actuals with Actuals of previous year . . . . .						...	451,0
" Budget Estimate						26,9	...
" Revised Estimate						3,4	...

Gross Earnings.

161. The Sind, Punjab and Delhi Railway was purchased by Government with effect from 1st January 1886. The earnings of the line prior to that date are included under XXVI. The traffic on the other lines during 1886-87 was good, especially on the Great Indian Peninsula Railway, where an unexpected development took place under goods traffic. This explains the increased receipts compared with the Budget and Revised Estimates.

Working Expenses.

162. The decrease compared with the Actuals of the previous year is owing principally to the transfer of the Sind, Punjab and Delhi Railway to Government. Increased working expenses, due to extra traffic carried, accounts chiefly for the excess over the Budget Estimate, as also some abnormal charges incurred on the Madras Railway in connection with abandoned works on the Calicut Extension, and the value of new engines placed on the line. The excess over the Revised Estimate is small.

163. The Gross Receipts, Expenses and Net Earnings of these lines for the past six years are given in following statement :—

GUARANTEED COMPANIES.	RECEIPTS.						EXPENSES.						NET RECEIPTS.					
	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Bombay, Baroda, and Central India	976.5	1,075.4	1,211.7	1,221.6	1,318.2	1,343.6	419.1	553.8	497.6	550.4	543.5	563.0	567.4	521.6	714.1	671.2	774.7	7
Eastern Bengal Railway	584.9	642.3	488.9	82.3	...	...	237.3	266.4	262.3	85.2	...	...	347.6	375.9	226.6	-2,0	...	...
Great Indian Peninsula Railway	3,483.3	3,506.9	3,342.9	3,514.4	3,654.2	3,971.6	1,638.8	1,737.1	1,751.4	1,779.7	1,850.1	1,857.3	1,944.5	1,771.8	1,591.5	1,734.7	1,804.1	2.1
Madras Railway	641.3	682.6	691.0	717.0	761.0	794.3	426.3	433.3	404.6	424.1	439.4	504.6	215.0	249.3	286.4	292.9	321.6	2
Oudh and Rohilkhand Railway	531.4	479.4	578.9	517.6	571.5	658.8	325.9	324.2	303.2	307.8	367.0	362.3	205.5	155.2	275.7	209.8	204.5	2
Sind-Punjab and Delhi Railway	1,009.7	1,048.6	1,122.3	1,130.0	1,054.2	...	691.8	676.4	675.9	699.7	567.1	...	317.9	372.2	446.4	430.3	467.1	...
South Indian Railway	376.0	376.3	400.3	423.8	450.4	512.2	248.4	240.2	252.8	281.5	297.3	348.2	127.6	136.1	147.5	142.3	153.1	1

XXVIII.—Subsidized Companies (Repayment of Advances of Interest).

1885-86. Accounts.	1886-87. Budget.	1886-87. Revised:	Accounts.
1	1,6

164. The receipts in the accounts of 1886-87 represent the difference between the net Revenue from, and the interest on the capital expended on, the Mysore Railway to be recovered from the Mysore State, and taken in reduction of advances of interest paid to the South Mahratta Railway Company, by whom the Mysore State Railway is worked. No provision was made in the estimates, as the incorporation of the transactions of this Railway in the Imperial account has only recently been ordered by the Secretary of State.

Section H.—RAILWAYS EXPENSES.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
14,415,8	EXPENDITURE	15,696,7	15,700,6	15,666,4

165. These figures comprise the expenditure under the following heads:—

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
4,902,1	State Railways—Working Expenses	5,569,1	5,278,0	5,219,9
2,663,3	Interest on Debt	3,099,6	3,189,2	3,202,4
1,740,8	Annuities	2,301,1	2,300,8	2,308,6
257,8	Interest on Capital Deposits	412,4	471,7	473,2
476,7	Guaranteed Companies—Surplus Profit, &c.	497,5	607,0	600,8
4,231,7	Interest	3,590,9	3,709,7	3,721,9
44,1	Subsidized Companies, Land, &c.	69,5	48,0	45,2
...	Advances of Interest	36,6	...	...
99,3	Miscellaneous Railway Expenditure	120,0	96,2	94,4
14,415,8		15,696,7	15,700,6	15,666,4

166. Here there is a large excess over 1885-86, and nearly the whole of it is in *State Railways*. This is due to the purchase by Government of the Sind, Punjab and Delhi line in the last quarter of 1885-86, counterbalanced to some extent by reductions flowing out of the amalgamation of the Punjab Railways. The increase is spread over all the heads, and has been aggravated, in the case of interest and annuities, by the lower rate of exchange which prevailed in 1886-87 as compared with the previous year. The actuals of 1886-87 are less than the budget, owing to smaller renewals of permanent way on several railways, to more economical working, and to a provision of about 100,0 for Income Tax, which, under a later ruling, proved to be unnecessary. The conversion of the Sind, Punjab and Delhi line into a State undertaking has affected the expenditure on *Guaranteed Railways* as compared with 1885-86.

38.—State Railways—Working Expenses.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
4,902,1	EXPENDITURE	5,569,1	5,278,0	5,219,9

167. The particulars of these charges, according to Railways, are given in page 74. The following remarks explain the discrepancies between Actuals and Estimates:—

East Indian Railway.

1884-85. Accounts.	1885-86.		Budget.	1886-87. Revised.	Accounts.
560,5	589,1	WORKING EXPENSES—			
441,9	430,4	Maintenance	578,0	540,0	464,5
160,9	162,2	Locomotive	448,6	420,0	421,3
280,4	293,1	Carriage and Wagon	150,6	133,0	126,0
194,2	238,5	Traffic	298,8	290,0	295,1
		General, Miscellaneous and Suspense	299,0	204,5	232,4
1,637,9	1,713,3	TOTAL WORKING EXPENSES	1,775,0	1,587,5	1,539,3
191,3	169,0	{ Surplus profits paid to the Company and Contribution to Provident Fund of one per cent. on Net Earnings }	180,0	182,5	182,4
1,829,2	1,882,3	TOTAL E. I. RAILWAY	1,955,0	1,770,0	1,721,7

RESULTS.

		ACTUALS.
Actuals with	Actuals of previous year	More.
"	Budget Estimate	160,6
"	Revised Estimate	233,3
		48,3

Section H.—RAILWAYS EXPENSES—*continued.*

168. Compared with 1885-86, the expenditure during the year under review shows a decrease of 160,6, chiefly under the heads *Maintenance* and *Carriage and Wagon*. Under the former head the decrease is due to less renewals of permanent way, and to a special credit of 71,9 for stores issued to the Engineering Department, but not used and returned into stock. The decrease under *Carriage and Wagon* is chiefly due to less extensive renewals of Rolling Stock. The lapse of 233,3 on the Budget may be generally ascribed to the same causes, in addition to which there was no debit against a provision of 81,0 on account of Income Tax, in accordance with a late ruling. The lapse of 48,3 on the Revised Estimate is due chiefly to less renewals in the Engineering Department than anticipated and to the return to stock of a larger quantity of unused material than was anticipated.

Eastern Bengal Railway.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
WORKING EXPENSES—				
77,5	Maintenance	78,0	90,0	96,9
59,7	Locomotive	63,0	74,0	74,9
26,5	Carriage and Wagon	25,5	31,5	26,5
64,7	Traffic	65,7	68,0	67,7
56,1	General, Miscellaneous and Suspense	51,3	54,0	60,8
14,1	Loss by Exchange . . . . .	...	...	...
298,6	TOTAL EASTERN BENGAL RAILWAY	283,5	317,5	326,8

RESULTS.

	ACTUALS.	
	More.	Less.
Actuals with Actuals of previous year	28,2	...
„ Budget Estimate	43,3	...
„ Revised Estimate	9,3	...

169. The increase over the accounts of 1885-86 is owing principally to, abnormal charges during the year under review, for re-laying a portion of the line with steel rails and for the removal of the Goalundo Station. Heavy locomotive repairs were also executed during the year. The excess over the Budget of 43,3 is due chiefly to heavy renewals of *Way and Works*, to relaying a portion of the line with steel rails, and to replacement of axles. The excess of 9,3 over the Revised is attributed in a measure to the heavy outlay on the removal of the Goalundo Station buildings, and to increased cost of stationery and forms, as also to enhanced charges by the Telegraph Department, in connection with the maintenance and supervision of the Railway telegraphs.

Rajputana-Malwa Railway.

1884-85.	1885-86.		1886-87. Budget.	Revised.	Accounts.
Accounts.					
WORKING EXPENSES—					
176,1	192,3	Maintenance	192,0	183,3	183,4
337,6	377,0	Locomotive	381,0	353,5	347,9
59,0	56,7	Carriage and Wagon	58,5	63,8	65,5
117,0	125,0	Traffic	130,0	140,2	144,1
102,1	119,2	General, Miscellaneous and Suspense	141,0	107,7	95,6
791,8	870,2	TOTAL WORKING EXPENSES	902,5	848,5	836,5
...	27,0	Share of Surplus Profits paid to the B. B. and C. I. Railway Company	37,5	62,5	62,8
* 791,8	897,2	TOTAL RAJPUTANA-MALWA RAILWAY	940,0	911,0	899,3

* Including Rewari-Ferozepore.

RESULTS.

	ACTUALS.	
	More.	Less.
Actuals with Actuals of previous year	2,1	...
„ Budget Estimate . . . . .	...	40,7
„ Revised Estimate . . . . .	...	11,7

Section H.—RAILWAYS EXPENSES—continued.

170. As regards working expenses, the decrease of 33.7 compared with the actuals of 1885-86 is owing to economical working during the year under review in the Locomotive Department. The increase against surplus profits is due to larger net receipts realized, on which surplus profits are declared.

171. The lapse of 66.0 on the Budget Estimate of working expenses is due chiefly to a provision in the Budget of 20.0 for *Income Tax*, which, under a late ruling, proved to be unnecessary to economy in the Locomotive Department, and to a decrease in renewals under *Maintenance of Way, Works and Stations*. The excess against surplus profits occurred for the reason explained in the preceding clause.

172. The lapse on the Revised Estimate is attributed to larger liabilities having remained unpaid at the close of the year than anticipated.

North-Western Railway.

1885-86. Accounts.			Budget.	1886-87.		
Under State Railways.	Under Guaranteed Railways.	Total.		Revised.	Accounts.	
WORKING EXPENSES—						
190.1	131.3	321.4	Maintenance	340.0	344.5	343.4
333.2	188.8	522.0	Locomotive	500.0	460.0	464.6
75.1	90.3	165.4	Carriage and Wagon	145.0	160.0	153.6
127.9	81.0	208.9	Traffic	200.0	205.0	208.1
119.4	95.7	215.1	General, Miscellaneous and Suspense	165.0	150.5	147.2
<u>845.7</u>	<u>587.1</u>	<u>1,432.8</u>	TOTAL NORTH-WESTERN RAILWAY	<u>1,350.0</u>	<u>1,320.0</u>	<u>1,316.9</u>

RESULTS.

				ACTUALS.	
				More.	Less.
Actuals with	Actuals of	previous year	. . . . .	...	115.9
„	Budget Estimate.	. . . . .	. . . . .	...	33.1
„	Revised Estimate	. . . . .	. . . . .	...	3.1

173. The actuals of 1885-86 include the working expenses, amounting to 587.1, of the Sind, Punjab and Delhi Railway for the nine months ended December 1885, for the reasons explained in connection with the earnings of the North-Western Railway for 1886-87.

174. The decrease compared with the actuals of 1885-86 is attributed to the smaller traffic worked, to decreased expenses consequent on the amalgamation of the several railways now forming the North-Western Railway, and to a special charge of 41.0 in 1885-86 on account of bonus granted to the staff of the Sind, Punjab and Delhi Railway Company.

175. The lapse of 33.1 on the Budget Estimate results from the smaller traffic worked.

176. Compared with the Revised Estimate the actuals show a lapse of 3.1, which is attributed to fluctuations in the suspense balances.

Other State Railways—Imperial.**RESULTS.**

				ACTUALS.	
				More.	Less.
Actuals with	Actuals of	previous year	. . . . .	5	...
„	Budget Estimate	. . . . .	. . . . .	1.1	...
„	Revised Estimate	. . . . .	. . . . .	...	...

177. The increase compared with the actuals of 1885-86 is 5 only, and requires no explanation, but some of the fluctuations are large, and are detailed by railways below :—

				More+	Less—
Dhond and Manmad	—	68.7
Southern Mahratta	+	43.9
Mysore	+	20.0

178. The decrease on the Dhond and Manmad Railway is due to the working expenses having been deducted from the gross receipts and the latter shown net in 1886-87. The increased expenditure on the Southern Mahratta Railway is attributed to the greater length of railway open for traffic during the year under review, whilst the Mysore Railway

Section H.—RAILWAYS EXPENSES—continued.

transactions have been brought on to the books of the Government of India for the first time in 1886-87, owing to the transfer of the line from the Mysore State to the Southern Mahratta Railway Company.

179. Compared with the Budget Estimate, there is an excess of 1,1, which is small. The principal fluctuations are as below :—

	Decrease— Increase+
Southern Mahratta	+ 5,1
Mysore	+ 20,0
Umaria Colliery	— 13,3
Bellary-Kistna	— 10,0

180. The increased expenses of the Southern Mahratta Railway follow generally the extra traffic hauled. The transactions of the Mysore line were brought on to the Public Works Department books for the first time in 1886-87, whilst the lapse on the Umaria Colliery is owing to the delay in opening the railway to Umaria, in consequence of which less work was done in raising coal than was expected. No portion of the Bellary-Kistna Railway was opened for traffic in 1886-87; hence the lapse of 10,0.

181. The actuals agree with the Revised Estimate.

Other State Railways—Provincial.**RESULTS.**

	ACTUALS.	
	More.	Less.
Actuals with Actuals of previous year	24,1
„ Budget Estimate	35,1
„ Revised Estimate	4,5

182. The decrease of 24,1, compared with the Actual *Working Expenses* of 1885-86, is attributed chiefly to the following fluctuations: The falling off of 14,3 on the Nagpur-Chhattisgarh Railway follows generally the decrease in receipts; but an important cause of the reduction is the transfer to Capital in 1886-87 of heavy charges for ballast, which had previously stood at the debit of *Maintenance of Way, Works and Stations*. The cause of the decrease of 26,4 on the Amritsar-Pathankot State Railway is owing to net receipts only, being now credited to the Punjab Government by the North-Western Railway, as explained in page 405, receipts. As a set-off against these reductions, there was an increase of 10,2 on the Dacca Railway owing to the extra cost of working the longer open mileage, and on the Tirhoot line there was an increase of 7,0 owing to renewals, and providing new works necessitated by the heavy floods during the year. The opening of the extension to Nirmali and the supply of stationery and forms, also entailed additional expense against Revenue.

183. The lapse of 35,1 on the Budget is explained as follows: The transfer of certain ballast charges from Revenue to Capital, and less outlay in working the smaller traffic brought to the line, accounts for a lapse of 23,6 on the Nagpur-Chhattisgarh Railway. The Amritsar-Pathankot line shows a decrease of 26,2, the reason for which has been explained above. On the Tirhoot Railway there was an increase of 8,6, due to outlay on flood works and opening of a portion of the Assam-Bihar undertaking. On the Northern Bengal Railway there was a large excess over the Budget provision for *Maintenance of Way, &c.*, which accounts for the increased outlay against this line.

184. The lapse on the Revised Estimate was 4,5 only.

38.—State Railways.**Interest on Debt.**

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	INTEREST ON CAPITAL FUND BY GOVERNMENT—			
217,2	East Indian Railway	2,408,7	2,412,6	223,5
61,8	Eastern Bengal Railway			84,4
1,902,5	Other State Railways			2,115,1
2,181,5	Carried over	2,408,7	2,412,6	2,423,0

Section H.—RAILWAYS EXPENSES—continued.

1885-86. Accounts.		Brought forward	Budget.	1886-87. Revised.	Accounts.
2,181,5			2,408,7	2,412,6	2,423,0
	INTEREST ON OTHER CAPITAL—				
	East Indian Railway Commutation Stock—				
3	Rupee		4	4	4
198,4	Sterling		196,6	196,6	196,7
64,6	East Indian Railway Debenture Stock		64,6	64,6	64,6
68,8	3½ and 3 per cent. East Indian Railway Annuity Redemption Stock		87,4	87,2	87,1
34,4	Eastern Bengal Railway Debenture and Debenture Stock		43,4	43,4	43,4
...	3½ per cent. Sind-Punjab and Delhi Railway Redemption Stock		125,9	174,2	174,3
2,548,0		TOTAL	2,927,0	2,979,0	2,989,5
115,3	Exchange		172,6	210,2	212,9
2,663,3		TOTAL INTEREST ON DEBT	3,099,6	3,189,2	3,202,4

RESULTS.

		Actuals.	
		More.	Less.
INTEREST ON CAPITAL—			
Actuals with	Actuals of previous year	441,5	...
"	Budget Estimate	62,5	...
"	Revised Estimate	10,5	...
EXCHANGE—			
Actuals with	Actuals of previous year	97,6	...
"	Budget Estimate	40,3	...
"	Revised Estimate	2,7	...

Interest on Capital.

185. As explained in former reports, the interest charge for State Railways depends upon the progress of construction during the year, and differs from the estimate and the actuals of other years according as the actual outlay differs from the estimated expenditure and the actuals booked in previous years, respectively.

186. The following statement shews how the interest charged in the accounts of 1886-87 has been calculated :—

has been calculated :—

	E. I. Ry.	E. B. Ry.	Other State Railways.	TOTAL.
CAPITAL EXPENDITURE.				
Capital Expenditure at end of 1885-86	1,936,1	1,513,6	50,163,1	53,612,8
Capital Expenditure during 1886-87	158,9	175,6	5,171,7	5,506,2
Capital Account at end of 1886-87	2,095,0	1,689,2	55,334,8	59,119,0
Debenture and debenture stocks discharged	2,950,0	202,6	}	
Three-fourths of amount of debentures discharged during 1886-87	307,3		
				3,459,9
INTEREST.				
Interest on Capital Account at beginning of the year	87,1	60,6	2,006,5	2,154,2
Interest on debentures, &c., discharged	132,8	20,4	...	153,2
Half interest on Capital spent during the year	3,6	3,5	103,5	110,6
TOTAL	223,5	84,5	2,110,0	2,418,0
Add—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest . . . . .	...	...	5,0	5,0
TOTAL INTEREST CHARGED	223,5	84,5	2,115,0	2,423,0

Exchange.

187. The increase compared with the actuals of the previous year and the budget estimate is owing principally to increased payments in England on account of interest on debt created in redemption of a portion of the Sind, Punjab and Delhi Railway stock, and to a further fall in Exchange. The excess over the revised estimate is 2,7 only.

Section H.—RAILWAYS EXPENSES—*continued.*

Annuities in Purchase of Guaranteed Railways (including Sinking Fund).

1885-86. Accounts.		Budget.	1886-87. Revised.	Account.
ENGLAND—				
E. I. Railway—				
262,0	4 per cent. on deferred annuity		262,0	262,0
876,7	Annuity of 1,179,0; unredeemed portion		897,6	849,4
41,8	Investment made in respect of the unredeemed portion . . . . .		...	46,9
1,3	Contribution to management . . . . .		...	1,3
E. B. RAILWAY—				
142,1	Annuity not deferred	1,725,8	120,5	117,0
1	Sinking Funds . . . . .		...	3,4
...	Contribution to management . . . . .		...	1
SIND, PUNJAB AND DELHI RAILWAY—				
...	Annuities		397,6	371,4
...	Contribution to management . . . . .		...	3
...	Sinking Funds . . . . .		...	25,9
1,324,0	TOTAL ENGLAND	1,725,8	1,677,7	1,677,7
416,8	Exchange	575,3	623,1	630,9
1,740,8	GRAND TOTAL	2,301,1	2,300,8	2,308,6

RESULTS.

		ACTUALS.	
		More.	Less.
ANNUITIES AND SINKING FUND—			
Actuals with	Actuals of previous year	353,7	...
"	Budget Estimate . . . . .	...	48,1
"	Revised Estimate . . . . .	..	...
EXCHANGE—			
Actuals with	Actuals of previous year	214,1	...
"	Budget Estimate	55,6	...
"	Revised Estimate	7,8	...

Annuities and Sinking Fund.

188. The increase over the Actuals of 1885-86 is owing mainly to the payments now rendered necessary on account of the Sind, Punjab and Delhi Railway having been purchased by the State. The accounts of 1886-87 show a decrease 48,1 compared with the Budget Estimate, but when the Budget was framed, the arrangements for the exchange of portions of the Sind, Punjab and Delhi Railway annuity for India 3½ per cent. stock were not completed. The actuals are in exact accord with the Revised Estimate.

Exchange.

189. The increased charges for exchange are owing principally to annuity payments in connection with the purchase of the Sind, Punjab and Delhi Railway, and to a further fall in exchange.

38.—State Railways :—Interest on Capital Deposited by Companies.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
INTEREST ON SUBSCRIBED CAPITAL—				
INDIA—				
3	Southern Mahratta Railway	4	4	3
ENGLAND—				
148,8	Southern Mahratta Railway	205,0	201,9	201,9
22,3	Indian Midland Railway	104,0	110,4	110,3
24,8	Bengal Central Railway . . . . .	...	31,4	31,5
196,2		309,4	344,1	344,0
61,6	Exchange	103,0	127,6	129,2
257,8	TOTAL	412,4	471,7	473,2

Section H.—RAILWAYS EXPENSES—*continued.*
RESULTS.

						ACTUALS.	
						More.	Less.
INTEREST—							
Actuals with	Actuals of previous year	.	.	.	.	147,8	...
"	Budget Estimate	.	.	.	.	34,6	...
"	Revised Estimate	.	.	.	.	...	1
EXCHANGE—							
Actuals with	Actuals of previous year	.	.	.	.	67,6	...
"	Budget Estimate	.	.	.	.	26,2	...
"	Revised Estimate	.	.	.	.	1,6	...

Interest.

190. The increase over the actuals of the previous year is owing principally to more capital deposited with the Secretary of State, on which interest has accrued to the Companies concerned. The excess over the Budget Estimate is due chiefly to the payment to the Bengal Central Railway having been provided for under the head 40.—*Subsidised Companies.*

Exchange.

191. The increased charges for Exchange, compared with the actuals of the previous year and with the Budget Estimate, are due principally to the larger payments of interest on increased deposits of Capital, as well as to a further fall in the rate of Exchange.

The excess over the Revised Estimate is small.

39.—Guaranteed Companies:—Surplus Profits, Land and Supervision.

1885-86.					Budget.	1886-87.	Accounts.
Accounts.						Revised.	
MOIETY OF SURPLUS PROFITS—							
115,8	Bombay, Baroda and Central India	.	.	.	135,0	177,5	177,5
281,3	Great Indian Peninsula	.	.	.	282,5	345,0	344,5
...	Sind, Punjab and Delhi	.	.	.	...	12,6	12,6
397,1	TOTAL				417,5	535,1	534,6
LAND AND SUPERVISION—							
13,6	India	.	.	.	16,0	14,9	14,8
1	Central Provinces	.	.	.	5	1	...
1,7	Bengal	.	.	.	13,0	12,5	12,5
20,6	North-Western Provinces and Oudh	.	.	.	12,8	16,5	15,4
8,6	Punjab	.	.	.	7,0	...	1
24,9	Madras	.	.	.	20,9	25,0	22,5
10,1	Bombay	.	.	.	34,0	31,7	29,9
...	Reserve	.	.	.	5,9	2	...
					110,1	100,9	95,2
...	Deduct—Amount recoverable from Companies on account of Government supervision				30,1	29,0	29,0
79,6	TOTAL LAND, &c.				80,0	71,9	66,2
476,7	GRAND TOTAL				497,5	607,0	600,8

RESULTS.

						ACTUALS.	
						More.	Less.
SURPLUS PROFITS—							
Actuals with	Actuals of previous year	.	.	.	.	137,5	...
"	Budget Estimate	.	.	.	.	117,1	...
"	Revised Estimate	.	.	.	.	...	5
LAND AND SUPERVISION—							
Actuals with	Actuals of previous year	.	.	.	.	...	13,4
"	Budget Estimate	.	.	.	.	...	13,8
"	Revised Estimate	.	.	.	.	...	5,7

Section H.—RAILWAYS EXPENSES—continued.**Surplus Profits.**

192. As regards the difference between the accounts of 1885-86 and 1866-87 it may be mentioned that in the former year no payment was made to the Sind, Punjab and Delhi Railway. The increase over the Budget Estimate of the year occurs under the Bombay, Baroda and Central India, and Great Indian Peninsula Railways, and is due to increased earnings during the second-half of 1885 and the first-half of 1886. The decrease of 5, as compared with the Revised Estimate, is small and calls for no remark.

Land and Supervision.

193. In the accounts of 1885-86, the amount recovered from companies on account of Government supervision was deducted from the charges of each administration concerned, but in 1886-87, the charges are entered gross and the recoveries deducted as a distinct item. This change in procedure explains the differences in the details of actuals during the two years. The recoveries from Companies were larger in 1886-87 than in the previous year, which chiefly accounts for the decrease in the total expenditure. There have been small savings on the Budget provision in all provinces except Madras. The only saving of any importance appears in Bombay, which is due to delay in settling claims for compensation for land. In Madras there was an excess over Budget as it was found necessary to acquire additional land during the year.

194. The differences between actuals and the Revised estimate scarcely call for notice.

39.—Guaranteed Companies—Interest.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	GUARANTEED RAILWAYS—INTEREST—			
49,8	India	3,4	11,0	10,7
3,180,7	England	2,690,6	2,697,0	2,697,0
3,230,5		2,694,0	2,708,0	2,707,7
1,001,2	Exchange	896,9	1,001,7	1,014,2
4,231,7	TOTAL	3,590,9	3,709,7	3,721,9

RESULTS.

		ACTUALS.	
		More.	Less.
INTEREST—			
Actuals with	Actuals of previous year . . . . .	...	522,8
"	Budget Estimate	13,7	...
"	Revised Estimate . . . . .	...	3
EXCHANGE—			
Actuals with	Actuals of previous year	13,0	...
"	Budget Estimate	117,3	...
"	Revised Estimate	12,5	...

195. The large decrease in 1886-87, as compared with 1885-86, is due to the cessation of payments to the Sind, Punjab and Delhi Railway Company.

196. The excess of 13,7 over the Budget Estimate is due to no provision having been made for the interest on overdrawn capital in India, although the *per contra* credit was taken under interest.

197. The small decrease on the Revised Estimate needs no explanation.

Exchange.

198. The provision for Exchange has been largely exceeded in all these cases in consequence of a fall in the rate.

40.—Subsidized Companies—Land, &c.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	IMPERIAL—			
10,1	Bengal Central Railway—(Land)	1,7	5	...
17,2	Bengal and N.-W. Railway—(Land)	46,5	32,3	30,6
...	Reserve	1,8	3	...
27,3	TOTAL IMPERIAL	50,0	33,1	30,6
27,3	Carried over	50,0	33,1	30,6

Section H.—RAILWAYS EXPENSES—*continued.*

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
27,3	Brought forward	50,0	33,1	30,6
PROVINCIAL—				
2,6	Tarkessur Railway—(Land)	...	4	1
2	Rohilkhund-Kumaon Railway—(Land)	...	...	...
4,0	Do. do. (Subsidy)	4,0	4,0	4,0
10,0	Assam Trading Railway—(Subsidy)	10,5	10,5	10,5
...	Nilgiri Railway—(Land)	5,0	...	...
16,8	TOTAL PROVINCIAL	19,5	14,9	14,6
44,1	GRAND TOTAL	69,5	48,0	45,2

RESULTS.

	ACTUALS.	
	More.	Less.
Actuals with Actuals of previous year	1,1	...
„ Budget Estimate	...	24,3
„ Revised Estimate	...	2,8

199. The only difference calling for special notice is the lapse on the Budget Estimate of 24,3. This is owing chiefly to the estimated payments for land on the Bengal and North-Western Railway having been cast too high, and to a provision for land in connection with the proposed Nilgiri Railway not having been utilised.

40.—Subsidized Companies.

Advances of Interest.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
ENGLAND—				
...	Bengal Central Railway	27,5	...	...
...	Rohilkhund-Kumaon Railway	...	...	...
...	Exchange	27,5	...	...
...		9,1	...	...
...	TOTAL	36,6	..	...

200. Payments of interest to the Rohilkhund-Kumaon Railway Company, ceased with effect from the 31st December 1884. Estimates and accounts of the Bengal Central Railway are shown under 38.—*State Railways.—Interest on Capital deposited by Companies.*

41.—Miscellaneous Railway Expenditure.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
IMPERIAL.				
I.—INDIA—				
6,0	Surplus Establishment and Miscellaneous Charges	5,0	3,0	2,9
...	Indirect Charges	1,0	...	...
13,5	Director-General's Establishment	16,0	14,9	14,8
7,5	Port Store-keepers'	7,0	6,5	6,3
...	Estimates for Conversion or doubling of the Rajputana-Malwa Railway	...	5	4
—2,2	Sindia Extension Survey	...	...	...
—1,8	Bhopal „	...	...	...
7	Singareni-Bezvada Survey	...	...	...
...	Ajmere-Bhawalpur „	1,5	1,9	1,8*
...	Reserve	20,6	3	...
23,7	TOTAL	51,1	27,1	26,2
23,7	Carried over	51,1	27,1	26,2

* The accounts of this survey were accounted for under the Punjab Province.

Section H.—RAILWAYS EXPENSES—continued.

1885-86. Accounts.		Brought forward	Budget.	1886-87. Revised.	Accounts.
23,7	II.—BURMA—		51,1	27,1	26,2
1	Toung-hoo-Mandalay Survey . . . . .		...	...	—1
22,8	III.—ASSAM—				
	Bengal-Assam Railway Survey		12,0	13,0	11,6
20,5	IV.—BENGAL—				
1,2	Benares-Puri Railway Survey		11,5	7,5	7,5
	Kaunia-Dhubri Survey		1,0	1	1
21,7	TOTAL		12,5	7,6	7,6
	V.—PUNJAB—				
4,1	Ambala-Kalka-Simla Survey		2,5	3,5	3,7
2	Sialkote-Jummu . . . . .		...	...	...
2,5	Mainwali-Khusalgarh Survey		3,6	2,5	2,5
6,4	Bolan State Railway, Survey of Permanent Line		8,3	11,0	12,2
9,8	Survey for Extension beyond the Khwaja-Amran Mountains		15,0	12,5	13,1
...	Khattan-Babar-Kuch Railway Survey . . . . .		...	1,8	1,5
23,0	TOTAL		29,4	31,3	33,0
...	VI.—BOMBAY—				
	Godra-Rutlam Survey . . . . .		...	3,5	3,0
91,3	TOTAL IMPERIAL		105,0	82,5	81,3
PROVINCIAL.					
	I.—BENGAL—				
—4,0	Assam-Behar Surveys . . . . .		...	...	...
5,9	Share of P. W. Secretariat Establishment		6,0	5,7	5,5
—5	Palamau Survey . . . . .		...	...	...
1,7	Rungpore-Dhubri Survey . . . . .		...	...	...
—1	Sultanpore-Bogra Survey . . . . .		...	...	...
3,0	TOTAL		6,0	5,7	5,5
	II.—NORTH-WESTERN PROVINCES AND OUDH—				
—8	Benares-Palamau Survey . . . . .		...	...	...
1,0	Pilibhit-Sehramau Survey		1,9	1,4	1,4
...	Hurdwar-Dehra-Rajpur Survey . . . . .		...	6	6
2	TOTAL		1,9	2,0	2,0
	III.—MADRAS—				
...	Madura-Pamban Survey		2,8	2,8	2,7
1,0	Palghat-Dindigul Survey . . . . .		...	...	...
2,1	Porto-Novo-Salem Survey		5	1,3	1,2
7	Registration of Road Traffic in connection with projected lines of Railway		2	...	...
3,8	TOTAL		3,5	4,1	3,9
	IV.—BOMBAY—				
1,0	Provincial Surveys		3,6	1,9	1,7
8,0	TOTAL PROVINCIAL		15,0	13,7	13,1
99,3	TOTAL IMPERIAL AND PROVINCIAL		120,0	96,2	94,4

Section H.—RAILWAYS EXPENSES—continued.

RESULTS.

						ACTUALS.	
						More.	Less.
IMPERIAL—							
Actuals with	Actuals of previous year	.	.	.	.	...	10,0
"	Budget Estimate	.	.	.	.	...	23,7
"	Revised Estimate	.	.	.	.	...	1,2
PROVINCIAL—							
Actuals with	Actuals of previous year	.	.	.	.	5,1	...
"	Budget Estimate	.	.	.	.	...	1,9
"	Revised Estimate	.	.	.	.	...	6

201. The details given in the table above show the variations leading up to these net differences both under *Imperial* and *Provincial*. The only difference that appears to call for special notice is the lapse of 23,7 on the Budget Estimate under *Imperial*. This occurred chiefly because a reserve of 20,6 provided to meet unforeseen requirements was found to be in excess of the demands arising during the year, and the expenditure on the Benares-Puri Survey was over-estimated by 4,0.

J.—IRRIGATION.

1885-86.
Accounts.

1,588,3

REVENUE

1886-87.
Budget. Revised. Accounts.

1,621,6 1,594,8 1,656,7

202. These collections exceeded those of 1885-86 by 68,4 and the budget by 35,1. The increase of 68,4 is chiefly in the Punjab and arises from the opening of the Sirhind Canal and development of irrigation from the Bari Doab Canal, as well as to the collections of arrears of revenue in the Punjab. The improvement of 35,1 is due to the ordinary fluctuations which are inseparable from this revenue.

XXIX and 42.—Major Works.
Direct Receipts and Working Expenses.

ACCOUNTS, 1885-86.			Irrigation Works and Canals.	BUDGET, 1886-87.			REVISED, 1886-87.			ACCOUNTS, 1886-87.		
Gross Revenue.	Working expenses.	Net.		Gross Revenue.	Working expenses.	Net.	Gross Revenue.	Working expenses.	Net.	Gross Revenue.	Working expenses.	Net.
			IMPERIAL.									
			N.-W. Provinces and Oudh—									
...	2	—3	Betwa Canal	6,4	10,2	—3,8	2,1	8,8	—6,7	2,1	7,0	—4,9
			Punjab—									
82,6	47,8	34,8	Western Jumna Canal . .	117,0	42,5	74,5	86,0	46,9	39,1	83,9	48,9	35,0
118,9	52,0	66,9	Bari Doab Canal	117,5	47,2	70,3	129,5	57,3	72,2	129,1	55,8	73,3
...	...	...	Chenab Canal	5	2,1	—1,6	...	...	...	...	...	...
13,5	21,3	—7,8	Sirhind Canal	43,0	22,6	20,4	35,5	23,1	12,4	35,5	23,1	12,4
...	2,4	—2,4	Swat River Canal	2,5	3,0	—6	2,7	4,7	—2,0	2,7	5,2	—2,5
1	8	—7	Other Projects	1	10,0	—9,9	2,6	3,1	—6	1,4	2,6	—1,2
215,1	124,3	90,8		280,6	127,4	153,2	256,3	135,1	121,2	252,6	135,6	117,0
			Madras—									
10,7	56,5	—45,8	Godavari Delta Project .	10,0	42,0	—32,0	10,2	50,7	—40,5	10,6	48,6	—38,0
3,5	29,4	—25,9	Kistna Delta Project . .	3,0	31,2	—28,2	3,0	32,4	—29,4	3,8	32,5	—28,7
9,5	26,8	—17,3	Other Projects	8,7	26,8	—18,1	8,9	25,7	—16,8	7,7	23,8	—16,1
23,7	112,7	—89,0		21,7	100,0	—78,3	22,1	108,8	—86,7	22,1	104,9	—82,8
			Bombay—									
2,2	2,8	—6	Desert Canal	3,0	2,9	1	3,3	2,7	6	3,7	4,1	—4
3,1	5,0	—1,9	Begari Canal	2,8	6,4	—3,6	4,2	6,0	—1,8	4,5	5,3	—8
1,9	6,5	—4,6	Eastern Nara Works . . .	2,3	5,9	—3,6	2,4	7,2	—4,8	1,8	6,4	—4,6
15,1	6,1	9,0	Mutha Canal	14,4	6,3	8,1	14,3	6,9	7,4	18,3	6,8	11,5
6,8	8,5	—1,7	Other Projects	8,6	13,2	—4,6	9,0	11,9	—2,9	8,3	9,8	—1,5
29,1	28,9	2		31,1	34,7	—3,6	33,2	34,7	—1,5	36,6	32,4	4,2
267,9	266,1	1,8	TOTAL IMPERIAL	339,8	272,3	67,5	313,7	287,4	26,3	313,4	279,9	33,5
			PROVINCIAL.									
			Bengal—									
20,7	34,2	—13,5	Orissa Canals	20,0	31,5	—11,5	24,0	52,6	—28,6	18,0	50,2	—32,2
26,3	21,0	5,3	Midnapore Canal	24,5	20,5	4,0	22,0	20,5	1,5	23,4	22,6	8
5,2	4,9	3	Tidal Canal	5,5	4,1	1,4	5,5	4,1	1,4	5,4	2,3	3,1
106,3	55,2	51,1	Sone Canal	83,0	56,4	26,6	81,5	61,3	20,2	91,8	58,2	33,6
158,5	115,3	43,2		133,0	112,5	20,5	133,0	138,5	—5,5	138,6	133,3	5,3
			N.-W. Provinces—									
195,0	86,0	109,0	Ganges Canal	202,8	95,3	107,5	212,9	87,0	125,9	220,9	85,5	135,4
135,7	81,3	54,4	Lower Ganges Canal . . .	118,0	82,5	35,5	102,1	79,1	23,0	105,7	79,2	26,5
46,7	26,3	20,4	Agra Canal	54,5	27,2	27,3	60,0	30,1	29,9	61,3	28,3	33,0
61,0	18,2	42,8	Eastern Jumna Canal . . .	73,2	21,9	51,3	69,4	20,5	48,9	69,9	20,6	49,3
438,4	211,8	226,6		448,5	226,9	221,6	444,4	216,7	227,7	457,8	213,6	244,2
596,9	327,1	269,8	TOTAL PROVINCIAL . . .	581,5	339,4	242,1	577,4	355,2	222,2	596,4	346,9	249,5
864,8	583,2	271,6	GRAND TOTAL	921,3	611,7	309,6	891,1	642,6	248,5	909,8	626,8	283,0

Section J.—IRRIGATION—RECEIPTS.

RESULTS.

		REVENUE.		WORKING EXPENSES.		NET REVENUE.	
		Actuals.		Actuals.		Actuals.	
		More.	Less.	More.	Less.	More.	Less.
Imperial.							
Actuals with Actuals of previous year	.	45,5	...	13,8	...	31,7	...
„ Budget Estimate	.	...	26,4	7,6	...	...	34,0
„ Revised Estimate	.	...	3	...	7,5	7,2	...
Provincial.							
Actuals with Actuals of previous year	.	...	5	19,8	...	...	20,3
„ Budget Estimate	.	14,9	...	7,5	...	7,4	...
„ Revised Estimate	.	19,0	..	...	8,3	27,3	...

Imperial Works.

203. Except in the Punjab, the direct receipts from the irrigation works which still remain Imperial are inconsiderable. The net revenue in 1886-87 was larger than that of 1885-86 by 31,7, the increase being chiefly in the Punjab, and attributed to the opening of the Sirhind Canal and development of irrigation from the Bari Doab Canal. Madras and Bombay also show an improvement; but there has been a slight falling off in the North-Western Provinces owing to increased expenditure on maintenance and repairs of the newly opened Betwa Canal. In Bombay, the improvement was due to the recovery of balances outstanding at the end of the previous year, and in Madras, to reduction in the working expenses.

204. The Budget for 1886-87 was framed for a considerable increase in the amount of net revenue, as the Sirhind Canal had been opened, and it was expected that the Western Jumna Canal would earn the average revenue of earlier years. But heavy and timely rainfall reduced to some extent the necessity for extensive Irrigation, and the actuals fell short of the Estimate by 34,0.

205. The Revised Estimate of revenue proved an accurate forecast of the actual realizations, but the working expenses were over-estimated and the result was an increase upon the Estimate of 7,2 in the net revenue.

Provincial Works.

206. The net revenue in 1886-87 was 20,3 less than that of 1885-86, owing, not to a diminution in the total amount of gross revenue, but to an increase in the working expenses, caused by urgent repairs to the Mahanuddy weir of the Orissa canals which was damaged by a cyclone in 1886.

207. As explained in the Appropriation Report for 1885-86, the revenue of the Bengal works in that year was abnormally swelled by recovery of arrears of previous years, and the Budget Estimate for 1886-87 was therefore prepared for the normal amount of earnings. But abundant rainfall rendered canal irrigation to a great extent unnecessary, and continued repairs to the Mahanuddy weir raised the working expenses, so that the Revised Estimate of net revenue for Provincial Works was framed for a decrease of 19,9 below the Budget.

208. The actuals were, however, 27,3 better than the Revised Estimate, owing to recovery of arrears from the Sone Canals and to the Revised Estimate of the North-Western Provinces having been based on assessments which took into account possible, but as events proved, unnecessary remissions of some magnitude.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1885-86.				Budget.	1886-87.	
Accounts.					Revised.	Accounts.
87,2	N.-W. Provinces and Oudh	.	.	87,2	87,2	87,2
41,1	Punjab	.	.	44,0	46,0	68,2
380,5	Madras	.	.	356,6	356,7	390,2
53,8	Bombay	.	.	67,9	68,4	51,9
562,6	TOTAL	.	.	555,7	558,3	597,5

Section J.—IRRIGATION—RECEIPTS—*continued.*

209. The Actuals of 1886-87 exceeded those of the previous year by 34,9, owing to adjustment of arrears of land revenue in the Punjab, to more lands having been brought under irrigation in Madras, and to improvement under the Sangam Anicut works.

210. As the excessive rainfall in 1886 had damaged the crops and caused extensive breaches in the irrigation canals in Madras, the Budget was prepared for a diminished revenue, the reduction in some canals being fixed at about a lakh of rupees from the actuals of 1885-86. But the floods having subsided early, a large area was brought under irrigation and the revenue exceeded the Budget Estimate by 41,8.

211. The Revised Estimate made some slight provision for the increase referred to in the preceding para., but not sufficient to lead to an expectation of an excess of 39,2 over the Estimate.

XXX.—Minor Works and Navigation.

1885-86, Accounts.			Budget.		1886-87, Revised.		Accounts.	
A	B		A	B	A	B	A	B
1,5	...	India	9	...	1,5	...	1,5	...
...	3,8	Lower Burma . . . . .	...	3,1	...	3,4	...	2,9
7	104,7	Bengal	5	88,8	5	87,0	5	85,2
...	12,7	North-Western Provinces & Oudh . . . . .	...	13,9	...	13,8	...	16,1
13,1	3,8	Punjab	12,6	4,4	13,4	4,2	13,2	4,8
1,8	5,9	Madras	2,0	5,4	2,6	5,4	2,3	7,5
12,9	...	Bombay	13,0	...	13,6	...	15,4	...
30,0	130,9	TOTAL	29,0	115,6	31,6	113,8	32,9	116,5
160,9			144,6		145,4		149,4	

A. Imperial.

B. Provincial and Local.

RESULTS.

		ACTUALS.	
		More.	Less.
Imperial.			
Actuals with	Actuals of previous year	2,9	...
„	Budget Estimate	3,9	...
„	Revised Estimate	1,3	...
Provincial and Local.			
Actuals with	Actuals of previous year . . . . .	...	14,4
„	Budget Estimate	9	...
„	Revised Estimate	2,7	...

212. The Actuals of 1886-87 were 11,5 below those of 1885-86, the decrease being due to the credit in the accounts of 1885-86 of recoveries in the Midnapore district on account of zemindari embankments under the contract system. The Budget and Revised Estimates were framed for normal earnings, and the Actuals were only slightly in excess of the Estimates, the increase being derived from various unimportant sources.

Section J.—IRRIGATION—EXPENDITURE.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
2,303,8	EXPENDITURE	2,352,9	2,396,4	2,310,7

213. This expenditure was on the level of 1885-86, but fell short of the budget, as owing to urgent demands for jails and other civil works in Burma the grants for irrigation were curtailed.

42.—Major Works : Working Expenses.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
593,2		611,7	642,6	626,8

214. The particulars of these charges and the explanation of the more important differences are given in page 484.

42.—Major Works—Interest on Debt.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	<i>Imperial.</i>			
486,6	India	509,7	507,4	506,6
	<i>Provincial.</i>			
224,9	Bengal	228,9	227,7	227,3
253,4	N.-W. P. and Oudh	259,2	259,2	258,7
964,9	TOTAL	997,8	994,3	992,6

RESULTS.

	ACTUALS.	
	More.	Less.
Actuals with Actuals of previous year	27,7	...
„ Budget Estimate . . . . .	...	5,2
„ Revised Estimate . . . . .	...	1,7

215. The variations under this head are due to fluctuations in the estimated and actual outlay under 35—*Construction of Protective Irrigation Works* and 48—*Capital Expenditure not charged against Revenue*. The explanation of the variations will be found under those heads. The following statement shows how the interest charged in the accounts of 1886-87 has been calculated.

CAPITAL EXPENDITURE.

Capital Expenditure at end of 1885-86	24,493,7
„ „ during 1886-87	642,1
	25,135,8

INTEREST.

Interest on Capital account at beginning of the year	979,8
Half interest on Capital spent during the year	12,8
	992,6

43.—Minor Works and Navigation.

1885-86. Accounts.			Budget.			1886-87. Revised.			Accounts.	
A	B		A	B		A	B		A	B
7,3	...	India	6,7	...		13,3	...		11,2	...
...	...	Upper Burma . . . . .	..	...		12,3	...		13,8	...
...	39,9	Lower Burma . . . . .	...	33,8		...	24,0		...	23,4
54,2	106,3	Bengal	53,1	92,7		65,2	92,7		54,4	69,1
6	20,8	N.-W. P. and Oudh	6	26,3		6	26,5		6	21,1
51,6	3,4	Punjab	69,9	1,6		70,8	9,2		61,4	2,2
241,7	62,2	Madras	250,8	46,6		233,5	43,1		228,4	42,3
157,1	...	Bombay	158,5	...		165,5	...		161,5	...
5	...	England	2,1	...		1,8	..		1,4	..
1	...	Exchange	7	...		7	...		5	...
<hr/>			<hr/>			<hr/>			<hr/>	
513,1	232,6	TOTAL	542,4	201,0		564,0	195,5		533,2	158,1
<hr/>			<hr/>			<hr/>			<hr/>	
745,7			743,4			759,5			691,3	
A. Imperial			B. Provincial and Local							

Section J.—IRRIGATION—EXPENDITURE—concluded.

RESULTS.

							ACTUALS.	
							More.	Less.
Imperial.								
Actuals with Actuals of previous year	.	.	.	.	.	.	20,1	...
„ Budget Estimate	.	.	.	.	.	.	...	9,2
„ Revised Estimate	.	.	.	.	.	.	...	30,8
Provincial and Local.								
Actuals with Actuals of previous year	.	.	.	.	.	.	...	74,5
„ Budget Estimate	.	.	.	.	.	.	...	42,9
„ Revised Estimate	.	.	.	.	.	.	...	37,4

Imperial Works.

216. The outlay in 1886-87 exceeded that in 1885-86 by 20,1, owing to the commencement of works in two new Provinces—Beluchistan and Upper Burma—and to a special grant being necessary for a loop to the Kashmor *bund* in Sind.

217. The Budget for 1886-87 was prepared for the normal grant for ordinary works under this head, *plus* the extra addition for tank maintenance in Madras; but for reasons given in the following para. the actual outlay fell short of the estimate by 9,2.

218. During the year grants were assigned for expenditure in Beluchistan, Upper Burma, Punjab and Sind, which raised the Revised Estimate to 21,6 more than the Budget. The Actuals, however, fell short of the Estimate by 30,8, owing to the expenditure in Bengal having been overestimated, to engineering difficulties in Beluchistan and Rajputana, and to recoveries, which were treated as reductions of expenditure, having been made from cultivators on the Sidhnai Canal earlier than was expected.

Provincial and Local Works.

219. The expenditure indicates a considerable diminution, the outlay in 1886-87 being 74,5 less than that in 1885-86. In Bengal, the transfer of irrecoverable expenditure on the Midnapore takkavi embankments from the Civil to the Public Works Department in 1885-86, increased the expenditure in that year abnormally. The more pressing requirements of Civil Works in Lower Burma, led to the decrease in the irrigation outlay under that Administration, and the reduction in Madras is due to the completion of the Red Hills Tank Restoration Works.

220. The Budget of 1886-87 was based on the outlay of the previous year, less the expenditure on the Red Hills Tank Restoration and the adjustment in Bengal mentioned above; but owing to the pressing demands for jails and other Civil works in Burma, the irrigation grant for that Administration was drawn upon, for the necessary funds, and the outlay was consequently smaller.

221. The outlay fell short of the Revised Estimate by 37,4, the lapse occurring chiefly on the Calcutta and Eastern and the Orissa Coast Canals, and being caused by dredging operations not progressing rapidly, and by an additional grant to the latter canal included in the Revised Estimate having been assigned too late in the year to be utilised.

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts
615,6	RECEIPTS.	680,1	690,8	727,6

222. The difference between 1885-86 and 1886-87 is due to the receipt in the last named year of 150,0 in connection with the restoration of the Gwalior Fort and the Morar Cantonment to His Highness the Maharajah Sindia. The excess of actuals over estimate is spread through various accounts as set forth in the following paragraphs :—

XXXI.—Military Works.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
22,8	India	173,3	173,5	171,9
2	Central Provinces	3	2	3
...	Upper Burma . . . . .	...	1	...
9	Lower Burma	6	6	6
3	Assam	2	3	5
8	Bengal	7	7	7
1	North-Western Provinces and Oudh . . . . .	...	1	1
7	Punjab	7	7	6
2,6	Madras	3,0	1,6	2,4
12,8	Bombay	9,3	11,0	11,3
41,2	TOTAL	188,1	188,8	188,4

RESULTS.

	ACTUALS.	
	More.	Less.
Actuals with Actuals of previous year	147,2	...
„ Budget Estimate	3	...
„ Revised Estimate . . . . .	...	4

223. The Receipts under this head exceed those of 1885-86 by 147,2 which is due to the exceptional recovery in 1886-87, of 150,0 on account of the rendition of the Gwalior Fort and the Morar Cantonment to His Highness the Maharaja Sindia.

224. The Estimates have been borne out by the Actuals. The decrease under India is due to the recoveries from Military Officers on account of rents of quarters having been over-estimated in the Military Works Department.

XXXII.—Civil Works.

1885-86. Accounts.					1886-87. Revised.		Accounts.	
IMPERIAL—				Budget.				
7,2	India (General and Political)			7,8		7,5	7,3	
...	Upper Burma			...		1,9	2,2	
...	Bengal			1		1	1	
<u>7,2</u>	TOTAL			<u>7,9</u>		<u>9,5</u>	<u>9,6</u>	
A Deptl.	B Civil.			A Deptl.	B Civil.	A Deptl.	B Civil.	
PROVINCIAL—								
3,4	3,9	Central Provinces	2,4	3,3	3,0	3,5	4,8	3,0
4,6	1	Lower Burma	4,5	1	4,5	1	4,4	...
7	..	Assam	6	...	6	...	7	...
22,9	51,8	Bengal	24,0	50,4	15,0	48,5	38,6	48,1
36,5	70,7	North-Western Provinces and Oudh	17,1	72,9	18,7	75,2	14,1	76,7
4,9	53,8	Punjab	4,4	40,8	4,4	42,5	4,1	41,6
9,8	3,0	Madras	8,0	3,0	13,7	5	10,9	4
121,1	6,0	Bombay	71,9	3,4	75,2	4	75,5	5
<u>203,9</u>	<u>189,3</u>	TOTAL	<u>132,9</u>	<u>182,9</u>	<u>135,1</u>	<u>170,7</u>	<u>153,1</u>	<u>170,3</u>
211,1	189,3	Carried over	140,8	182,9	144,6	170,7	162,7	170,3

Section K.—BUILDINGS AND ROADS—RECEIPTS—continued.

1885-86.			1886-87.					
Accounts.			Budget.		Revised.		Accounts.	
A	B		A	B	A	B	A	B
Deptl.	Civil.		Deptl.	Civil.	Deptl.	Civil.	Deptl.	Civil.
211,1	189,3	Brought forward	140,8	182,9	144,6	170,7	162,7	170,3
LOCAL.—								
...	2,2	India (General and Political)	...	2,1	...	2,1	...	2,2
...	8,4	Central Provinces	...	6,7	...	7,9	...	7,2
...	5,6	Lower Burma	...	5,2	...	4,6	...	4,7
...	12,6	Assam	...	10,5	...	12,0	...	12,0
...	...	Bengal	...	1	...	7	...	2,2
1,5	6,2	North-Western Provinces and Oudh	1,3	6,0	1,4	6,2	1,6	5,3
1	3	Punjab	...	...	...	5,0	...	18,3
4	72,7	Madras	6	68,5	5	73,5	4	80,0
...	38,0	Bombay	...	38,6	...	42,6	...	41,6
2,0	146,0	TOTAL	1,9	137,7	1,9	154,6	2,0	173,5
548,4		TOTAL INDIA	463,3		471,8		508,5	
ENGLAND.—								
19,8	Royal Indian Engineering College, Fees from Students		21,5		22,0		22,3	
6,2	Exchange		7,2		8,2		8,4	
574,4	GRAND TOTAL		492,0		502,0		539,2	

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

RESULTS.

	DEPARTMENTAL OFFICERS.		CIVIL OFFICERS.		TOTAL.	
	Actuals.		Actuals.		Actuals.	
	More.	Less.	More.	Less.	More.	Less.
Imperial.						
Actuals with actuals of previous year	2,4	...	...	...	2,4	...
" Budget Estimate	1,7	...	...	...	1,7	...
" Revised Estimate	1	...	...	...	1	...
Provincial.						
Actuals with actuals of previous year	...	50,8	...	19,0	...	69,8
" Budget Estimate	20,2	...	...	12,6	7,6	...
" Revised Estimate	18,0	...	...	4	17,6	...
Incorporated Local.						
Actuals with actuals of previous year	...	...	27,4	...	27,4	...
" Budget Estimate	1	...	35,8	...	35,9	...
" Revised Estimate	1	...	18,9	...	19,0	...
Total India.						
Actuals with actuals of previous year	...	...	...	...	...	39,9
" Budget Estimate	...	...	...	...	45,2	...
" Revised Estimate	...	...	...	...	36,7	...
England.						
Actuals with actuals of previous year	...	...	...	...	2,5	...
" Budget Estimate	...	...	...	...	8	...
" Revised Estimate	...	...	...	...	3	...
Exchange.						
Actuals with actuals of previous year	...	...	...	...	2,2	...
" Budget Estimate	...	...	...	...	1,2	...
" Revised Estimate	...	...	...	...	2	...

Section K.—BUILDINGS AND ROADS—RECEIPTS—continued.

225. *Imperial.*—The small increase, in comparison with accounts of previous year, in the Imperial receipts, is mainly due to receipts under the head "Tolls and Ferries" in Upper Burma.

226. The actuals have exceeded the Budget by 1,7 owing to receipts from Public Works in charge of Civil Officers in Upper Burma.

227. The Revised Estimate has been closely approximated.

228. *Provincial.*—Important variations between the actuals of the year under review and the previous year have occurred in Bengal, North-Western Provinces and Oudh, Punjab and Bombay. In Bengal, the revenue realized by departmental officers exceeds that of 1885-86 by 15,7, owing principally to the adjustment in 1886-87 of the gross receipts derived from the Burrakur Iron Works during the years 1882-83 to 1886-87. The transactions of these works had previously been held in the deposit account. The falling off in the receipts by Civil Officers in Bengal, is due to the transfer of the management of ferries to District Boards. In the North-Western Provinces, the short receipts by departmental officers, is chiefly due to an exceptional adjustment in the accounts of 1885-86 of the value of the stock of Thomason College Press and Book Depôt and of the value of stores taken over from the Kumaon Iron Works by the Roorkee Workshops.

229. The falling off in the realizations by Civil Officers in the Punjab, is due to the transfer of ferries to Local Boards. In Bombay, the short realization by departmental officers is due to an exceptional recovery in the accounts of 1885-86, of the sale proceeds of the old Secretariat Buildings at Bombay. The short receipts in the accounts of Civil Officers is attributed to the realizations from ferry tolls having been exceptionally large in the previous year.

230. The original Estimate was reduced in preparing the Revised Estimate by 10,0, owing principally to the transfer of ferries to local management and to the unexpected recovery in 1885-86, of certain receipts which were provided for in the original estimate for 1886-87. Compared with the Revised Estimate, the actuals show an improvement of 17,6. In Bengal, the accounts exceed the Revised Estimate by 23,2, owing to the adjustment previously referred to, of the gross receipts of the Burrakur Iron Works, from 1882-83 to 1886-87. The decrease in the North-Western Provinces and Oudh, is due to the receipts from tolls and ferries under departmental officers having fallen short of expectation. In Madras, the decrease is due chiefly to a write-back to credit of Tools and Plant of an item of 4,9, representing workshop balances.

231. *Local.*—The increase of 27,5 in the actuals of 1886-87 over those of 1885-86, is due chiefly to the transfer of ferries to Local Boards in Bengal, Punjab and Bombay.

232. The Revised Estimate was placed at a higher figure than the Budget Estimate, owing to the transfer of the management of certain ferries to Local Boards. The accounts show an improvement of 19,0 over the Revised Estimate, which is mainly due to adjustments made by the Accountant General, Punjab, in consequence of Local Boards having made erroneous credits of tolls from ferries, to other heads. The increase in Madras is due to enhanced receipts from tolls and ferries.

233. *England.*—The improvement is due to an increase in the number of students of the Royal Indian Engineering College.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1885-86. Accounts.		1886-87.		
		Budget.	Revised.	Accounts.
4,485,3	EXPENDITURE:	5,449,3	5,342,5	5,201,7

234 The expenditure in 1885-86 was very low owing to the general curtailment of Public Works Expenditure on account of the Financial pressure. The Budget was placed too high [especially in the local portion of the expenditure under *Civil Works*.

44.—Military Works.

1885-86. Accounts.		1886-87.		
		Budget.	Revised.	Accounts.
636,6	India	833,7	712,3	686,3
14,7	Central Provinces	15,0	15,4	14,4
...	Upper Burma . . . . .	...	92,0	74,0
47,7	Lower Burma	31,0	32,6	30,9
16,8	Assam	15,0	17,9	17,3
2,4	Bengal	6,0	6,0	5,4
7,9	N.-W. Provinces and Oudh	11,2	11,1	10,7
18,3	Punjab	28,0	26,5	23,0
44,5	Madras	64,4	62,3	56,7
171,5	Bombay	148,0	151,6	140,3
960,4	TOTAL INDIA	1,152,3	1,127,7	1,059,0
6,5	England (Stores)	2,3	2,2	1,9
2,0	Exchange	8	8	7
968,9	TOTAL	1,155,4	1,130,7	1,061,6

		RESULTS.		ACTUALS.	
		INDIA.		More.	Less.
Actuals with	Actuals of previous year	.	.	98,6	...
„	Budget Estimate	.	.	...	93,3
„	Revised Estimate	.	.	...	68,7
		ENGLAND.			
Actuals with	Actuals of previous year	.	.	...	4,6
„	Budget Estimate	.	.	...	4
„	Revised Estimate	.	.	...	3
		EXCHANGE.			
Actuals with	Actuals of previous year	.	.	...	1,3
„	Budget Estimate	.	.	...	1
„	Revised Estimate	.	.	...	1

235. The expenditure of 1885-86 was less than the average of previous years, owing to the general restriction of expenditure on Public Works in that year, hence the excess during the year under review.

236. The original Estimate of 1,155,4 was reduced to 1,130,7 owing to the following modifications :—

Re-allotment of lapse from Grant for 1885-86	.	.	.	.	+ 24,8
Deduct—Lapse from Grant for 1886-87	.	.	.	.	—49,5
Net	.	.	.	.	—24,7

237. Compared with the Revised Estimate the accounts show a decrease of 69,1. Under India the lapse of 26,0 is attributed to the postponement of works in Hyderabad, and to unavoidable delay in preparation of detailed estimates for works under the control of the Inspector General of Military Works. The short outlay in Upper Burma of 18,0 is due to the re-adjustment of charges by debit to other Major heads which were not foreseen when the Estimate was prepared. In Madras and Bombay, the lapses of 5,6 and 11,3, respectively, are attributed to late sanction of estimates and failure of contractors to execute work.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

45.—Civil Works.

		India.	Central Pro- vinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	N.W.P. and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
IMPERIAL.	Accounts . 1885-86 .	145.9	3.3	...	...	2.7	105.0	19.4	54.5	6.6	11.9	349.3
	Budget .	285.9	1.2	100.0	...	6.1	46.2	20.8	126.4	3.8	29.8	620.2
	Revised .	262.0	2.7	107.6	...	6.4	51.8	23.2	96.2	5.7	28.6	574.2
	Accounts .	247.0	2.1	171.6	...	6.1	51.0	21.7	85.7	4.3	24.7	614.2
Departmental	Accounts . 1885-86 .	1.1	...	1	...	...	...	...	...	...	...	1.2
	Budget .	8	...	...	...	...	...	...	...	...	...	8
	Revised .	5	...	24.9	...	...	...	...	...	...	...	25.4
	Accounts .	5	...	...	...	...	...	...	...	...	...	...
Civil Officers	Accounts . 1885-86 .	1.1	...	1	...	...	...	...	...	...	...	1.2
	Budget .	8	...	...	...	...	...	...	...	...	...	8
	Revised .	5	...	24.9	...	...	...	...	...	...	...	25.4
	Accounts .	5	...	...	...	...	...	...	...	...	...	...
Total Imperial	Accounts . 1885-86 .	147.0	3.3	1	...	2.7	105.0	19.4	54.5	6.6	11.9	350.5
	Budget .	286.7	1.2	100.0	...	6.1	46.2	20.8	126.4	3.8	29.8	621.0
	Revised .	262.5	2.7	132.5	...	6.4	51.8	23.2	96.2	5.7	28.6	599.6
	Accounts .	247.5	2.1	171.6	...	6.1	51.0	21.7	85.7	4.3	24.7	614.7
PROVINCIAL.	Accounts . 1885-86 .	...	127.0	...	125.7	47.3	272.7	296.8	246.5	186.5	347.2	1,650.0
	Budget .	...	148.2	...	116.5	74.8	320.0	278.3	271.3	210.0	460.2	1,879.3
	Revised .	...	143.2	...	117.5	65.2	332.0	283.5	262.0	228.4	474.1	1,905.9
	Accounts .	...	138.4	...	118.6	61.6	398.5	279.4	254.7	217.7	472.1	1,931.0
Departmental	Accounts . 1885-86 .	...	8	...	4.4	2	5.8	6.7	5.1	24.8	10.1	57.7
	Budget .	...	1.3	...	4.4	...	10.6	8.0	4.0	35.5	9.7	73.5
	Revised .	...	1.3	...	4.2	2	9.2	9.3	3.2	23.4	7.2	58.0
	Accounts .	...	6	...	4.4	7	7.7	6.8	3.4	20.5	7.4	51.5
Civil Officers	Accounts . 1885-86 .	...	128.7	...	130.1	47.5	278.5	303.5	251.6	211.1	357.3	1,708.3
	Budget .	...	149.5	...	120.9	74.8	330.6	286.3	275.3	245.5	469.9	1,962.8
	Revised .	...	144.5	...	121.7	65.4	341.2	292.8	265.2	251.8	481.3	1,963.9
	Accounts .	...	139.0	...	123.0	62.3	396.2	286.2	258.1	238.2	479.5	1,982.5
Total Provin- cial.	Accounts . 1885-86 .	...	128.7	...	130.1	47.5	278.5	303.5	251.6	211.1	357.3	1,708.3
	Budget .	...	149.5	...	120.9	74.8	330.6	286.3	275.3	245.5	469.9	1,962.8
	Revised .	...	144.5	...	121.7	65.4	341.2	292.8	265.2	251.8	481.3	1,963.9
	Accounts .	...	139.0	...	123.0	62.3	396.2	286.2	258.1	238.2	479.5	1,982.5
LOCAL.	Accounts . 1885-86 .	5.1	1.6	...	25.3	73.5	7	224.9	88.3	3.8	109.1	537.3
	Budget .	4.5	3.3	...	30.7	101.2	...	250.0	93.8	13.0	101.0	597.5
	Revised .	4.3	1.3	...	20.0	95.9	...	247.0	90.0	11.0	109.2	578.7
	Accounts .	3.6	4	...	13.3	96.2	1	241.1	82.5	10.4	96.0	543.6
Departmental	Accounts . 1885-86 .	1.4	18.6	...	8.9	3	335.6	15.0	...	373.0	73.0	825.8
	Budget .	2.3	31.6	...	9.3	...	421.9	22.0	...	405.0	127.5	1,019.6
	Revised .	2.5	29.5	...	5.0	2.1	409.0	19.5	9	367.6	113.9	950.0
	Accounts .	1.9	20.9	...	5.6	1.7	371.9	17.1	1.1	250.4	110.3	880.9
Civil Officers	Accounts . 1885-86 .	6.5	20.2	...	34.2	73.8	336.3	249.9	65.3	376.8	182.1	1,363.1
	Budget .	6.8	34.9	...	40.0	101.2	421.9	272.0	93.8	418.0	228.5	1,617.1
	Revised .	6.8	30.8	...	25.0	96.0	409.0	266.5	90.9	378.6	223.1	1,528.7
	Accounts .	5.5	21.3	...	18.9	97.9	372.0	258.2	83.6	360.8	206.3	1,424.5
Total Local.	Accounts . 1885-86 .	6.5	20.2	...	34.2	73.8	336.3	249.9	65.3	376.8	182.1	1,363.1
	Budget .	6.8	34.9	...	40.0	101.2	421.9	272.0	93.8	418.0	228.5	1,617.1
	Revised .	6.8	30.8	...	25.0	96.0	409.0	266.5	90.9	378.6	223.1	1,528.7
	Accounts .	5.5	21.3	...	18.9	97.9	372.0	258.2	83.6	360.8	206.3	1,424.5
TOTAL	Accounts . 1885-86 .	153.5	152.2	1	164.3	124.0	719.8	572.8	399.4	594.5	551.3	3,421.9
	Budget .	293.5	185.6	100.0	160.9	182.1	796.7	579.1	495.5	667.3	728.2	4,190.8
	Revised .	269.3	178.0	132.5	146.7	169.8	802.0	582.5	442.3	636.1	733.0	4,092.2
	Accounts .	253.0	162.4	171.6	141.9	166.3	819.2	566.1	427.4	603.3	710.5	4,021.7

1885-86.

Accounts.

3,421.9

Total India

1886-87.

Budget.

Revised.

Accounts.

4,190.9

4,092.2

4,021.7

ENGLAND—

43.1	Furlough pay and allowances of officers in P. W. Department	77.3	87.2	54.0
22.2	Royal Indian Engineering College			23.0
6.6	Sundry Items			8.1
...	Stores for India			1.0
71.9	TOTAL ENGLAND	77.3	87.2	86.1

22.6	Exchange	25.7	32.4	32.3
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3,516.4

GRAND TOTAL

4,293.9

4,211.8

4,140.1

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*45.—Civil Works —*continued.*

RESULTS.

		DEPARTMENTAL Actuals		CIVIL Actuals		TOTAL Actuals	
		More.	Less.	More.	Less.	More.	Less.
Imperial.							
Actuals with actuals of previous year	.	264,9	...	...	7	264,2	...
„ Budget Estimate	.	...	6,0	...	3	...	6,3
„ Revised Estimate	.	40,0	...	...	24,9	15,1	...
Provincial.							
Actuals with actuals of previous year	.	280,4	...	...	6,2	274,2	...
„ Budget Estimate	.	51,7	...	...	22,0	29,7	...
„ Revised Estimate	.	25,1	...	...	6,5	18,6	...
Incorporated Local.							
Actuals with actuals of previous year	.	6,3	...	55,1	...	61,4	...
„ Budget Estimate	.	...	53,9	...	138,7	...	192,6
„ Revised Estimate	.	...	35,1	...	69,1	...	104,2
Total India.							
Actuals with actuals of previous year	.	...	...	...	...	599,8	...
„ Budget Estimate	.	...	...	...	...	...	169,2
„ Revised Estimate	.	...	...	...	...	...	70,5
England.							
Actuals with actuals of previous year	.	...	...	...	...	14,2	...
„ Budget Estimate	.	...	...	...	...	8,8	...
„ Revised Estimate	.	...	...	...	...	...	1,1
Exchange.							
Actuals with actuals of previous year	.	...	...	...	...	9,7	...
„ Budget Estimate	.	...	...	...	...	6,6	...
„ Revised Estimate	.	...	...	...	...	...	...

238. *Imperial.*—The accounts show an increase of 264,2 over those of 1885-86, which is due to the general restriction of expenditure on Public Works in the previous year, as well as to heavy expenditure on Frontier Roads in Biluchistan, and on roads and buildings in the newly annexed province of Upper Burma. In Bengal, the accounts of 1885-86 include an exceptional charge of 46,6 on account of the purchase of the Barakur Iron Works, and certain initial outlay in connection therewith, these sums being provided from Imperial Funds. The increase in the Punjab accounts for 1886-87 is due to larger progress on the Derajat and Dera-Ghazi-Khan-Peshin Frontier Roads. In Bombay, the increase is due to larger expenditure on Telegraph, Postal and Salt Buildings.

239. The Revised Estimate was less than the Budget Estimate by 21,4, owing principally to grants having been surrendered at the close of the year. On the Revised Estimate of 599,6 there has been an excess of 15,1, which is the result of the Upper Burma grant having been exceeded by 39,1, owing to the expenditure incurred by Civil Officers in Upper Burma having been transferred to the Public Works Department for adjustment, at the close of the year. The lapse of 15,0 on the Revised Estimate under India, is due chiefly to inability to utilize grants, owing to scarcity of labour, unexpected reduction in suspense balances, and to the grants for repairs in Biluchistan not having been fully utilized, owing to the year having been a dry one and little repair to the mud walls and roofs being required. In Bombay the lapse is due to the grant for the extension of the new Telegraph Office at the presidency not having been utilized, and to short outlay on maintenance of salt sidings at Gujarat.

240. *Provincial.*—Here again the expenditure exceeds that recorded in the accounts of 1885-86, owing to operations having been resumed on works postponed in the previous year for want of funds. In the Central Provinces, the increase is mainly due to larger outlay on the maintenance of roads. The increase in Bengal is partly due to restriction of expenditure in the previous year, and partly to the adjustment of the working expenses of the Barakur Iron Works from 1882-83 to 1886-87, which are provincial. In Madras, the increase is principally due to larger grants for expenditure on metalled and bridged roads.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—continued.

241. The original estimate of 1,952,8 was increased in the Revised Estimate by 11,1, owing to additional grants having been made available during the course of the year, for expenditure on emergent works. The Revised Estimate has been exceeded by 18,6, owing principally to the final adjustment in the accounts of 1886-87, of the expenditure on the Barakur Iron Works from 1882-83 to 1886-87. The lapse of 5,5 in the Central Provinces, is due to the expenditure at the close of the year having been over-estimated. The excess of 1,3 over the grant for Lower Burma, is due to the allotment for the iron bridge over the Pegu River having been exceeded by 2,7. In Assam, the short outlay of 3,1 is due to the provision for establishment having been over-estimated. The lapses on the Revised Estimates of the North-Western Provinces and Oudh and Punjab, are attributed to inability to utilize grants, and to small savings on a number of completed works. In Bombay, the lapse on the departmental estimate, is due to difficulty in procuring labour and materials, and failure on the part of contractors to execute work. The lapse in Madras under Civil Officers, is due to the non-payment of an item of 3,5 provided for the Ootacamund Water supply project.

242. *Local.*—The restriction of expenditure in 1885-86, accounts for the increase in the accounts of 1886-87.

243. In preparing the Revised Estimate the original estimate was reduced by 88,4, principally under Civil Officers, owing to transfer of grants to other heads, and to the estimates having been generally reduced on a re-consideration of the progress of expenditure. The expenditure has fallen short of the Revised Estimate by 104,2, of which 69,1 is under Civil Officers and 35,1 under Public Works Officers.

244. The following are the principal differences:—

	Less than Revised.
Bengal (Civil Officers)	37,1
Madras (ditto)	17,2
Bombay (Departmental Officers)	13,2
Central Provinces (Civil Officers)	8,6
Punjab (Departmental Officers)	7,5
Lower Burma (ditto)	6,7
N.-W. P. and Oudh (ditto)	5,9

245. In Bengal, the short outlay is attributed to the expenditure having been over-estimated by the newly constituted District Boards. The expenditure was also over-estimated in Madras. The lapse in Bombay, is attributed to failure on the part of contractors to carry out work, want of plans and estimates, and non-payment of compensation for land. In the Central Provinces, it is due to the postponement of works by District Councils and Local Boards. The short outlay in the Punjab, is due to the abandonment of the Umballa-Pihewa Road on account of heavy charges for its maintenance, and delay in obtaining English Stores for other works. In Burma, it is chiefly due to the write-back to debit of Provincial, of expenditure on the Sattyogya Bridge. In the North-Western Provinces and Oudh, the short outlay represents unappropriated allotments by District Boards.

246. The increase of 14,2 in the English expenditure over that of the previous year is principally due to larger payments on account of furlough pay and allowances of officers of the Public Works Department. The difference of 9,9 between the Budget and Revised Estimates is attributed to increases in the payments to Military Officers on leave and in the payments on account of Assistant Engineers under training in England.

247. The actuals have closely approximated to the Revised Estimate.

L.—ARMY SERVICES.

1885-86. Accounts.	1886-87.			
		Budget.	Revised.	Accounts.
963,9	RECEIPTS . . .	841,7	910,3	985,0
20,097,8	EXPENDITURE . . .	18,266,0	19,070,6	19,525,0
19,133,9	NET . . .	17,424,3	18,160,3	18,540,0

248. In comparing the figures of the two years, 1885-86 and 1886-87, it should be remembered that there were special circumstances in both periods which affected the receipts as well as the expenditure. In 1885-86 we had the military preparations on the North-West Frontier, the Expedition to Burma, the Camp of Exercise at Delhi, the concentration of troops and camp at Rawulpindi, and the augmentation of the strength of the British and Native Armies. In 1886-87, the operations in Burma continued longer and proved more costly than was anticipated, a sum of 300,0 only having been entered on this account in the Budget, whereas the actual expenditure amounted to 1,517,8. In the revised estimate 1,160,0 were entered for Burma, and it has been exceeded to the extent of 357,8.

249. Irrespective of the extra expenditure on account of Burma, the actuals exhibit a small increase in the ordinary expenditure of 114,3 and 194,0 over the Indian portion of the budget and revised estimates respectively, *viz.* :—

	1886-87.		
	Budget Estimate.	Revised Estimate.	Accounts.
	<i>R</i>	<i>R</i>	<i>R</i>
Including Burma . . .	13,288,4	14,068,7	14,620,5
Deduct Burma . . .	300,0	1,160,0	1,517,8
Excluding Burma . . .	12,988,4	12,908,7	13,102,7
Excess actuals over budget and revised estimates ex- cluding Burma . . .	114,3	194,0	.....

250. The revised estimate made increased provision for two additional Goorkha battalions, for purchase of mules, for an augmented establishment of medical officers, British service, and for purchase of land. The excess expenditure over the revised estimate, apart from the Burma charges, is due to the adjustment of arrear expenditure connected with the late Camp of Exercise at Delhi and the Quetta Field Force, to increased good-conduct pay to the Native Army under more favourable rules, to higher rates for provisions for troops, especially in the Quetta district, and increased charges for barrack bedding in the Bengal Presidency.

251. The following paragraphs afford the detailed information which is usually given in these Appropriation Reports :—

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1885-86. Accounts.		1886-87.		
		Budget.	Revised.	Accounts
	INDIA—			
	EFFECTIVE SERVICES—			
31,7	Regimental Pay, Allowances and Charges . (III)	23,2	28,1	27,7
495,7	Commissariat Establishments, Supplies and Services (IV)	506,4	553,8	576,3
14,8	Remount and Cattle Establishments, Supplies and Services (V)	15,3	13,7	12,0
68,0	Clothing Establishments, Supplies and Services (VI)	77,7	73,7	73,5
2,4	Barrack Establishments, Supplies and Services (VII)	2,6	2,6	2,5
4,2	Administration of Martial Law (VIII)	2,8	4,0	4,6
16,5	Medical Establishments, Supplies and Services (IX)	12,4	14,2	16,5
88,4	Ordnance Establishments, Stores and Camp Equipage (X)	80,7	78,5	93,6
1,0	Education (XII)	6	1,0	1,1
7,9	Sea Transport Charges (XIII)	5,0	8,9	8,4
108,2	Miscellaneous Services (XIV)	18,2	18,7	48,0
838,8	TOTAL EFFECTIVE SERVICES .	744,9	797,2	864,2
	NON-EFFECTIVE SERVICES—			
7,0	Retired Officers (XVII)	10,0	3,0	7,7
...	Military Pensions (XVIII)	...	...	...
40,1	Widows' Pensions and Compassionate Allowances (XIX)	38,1	38,5	42,3
47,1	TOTAL NON-EFFECTIVE SERVICES .	48,1	41,5	50,0
885,9	TOTAL, INDIA .	793,0	838,7	914,2
	ENGLAND—			
56,2	Effective Services	33,0	48,0	47,2
3,1	Non-Effective Services	3,5	4,2	4,3
18,7	Exchange	12,2	19,4	19,3
963,9	GRAND TOTAL .	841,7	910,3	985,0

252. The excess over estimate under III is due to large recoveries of hutting money advanced in Madras, to miscellaneous recoveries in Bengal and Madras, and to increased receipts from the purchase of discharge and refund of bounty money by British soldiers in the three presidencies. Under IV it is caused by larger sales than were anticipated of commissariat stores, malt liquor and rum, owing to the increased strength of troops in Burma, and by the sale of surplus cattle and gear originally purchased for the Quetta Field Force. The increases in VIII, IX, X, XIII, XIV, and XIX occur, respectively, in prison funds, medical stores for Burma, ordnance stores issued to non-military departments in Upper Burma, recoveries of table-money for messing, officers, &c., conveyed to Burma, sale-proceeds of captured property in that country, and in the receipts on account of the Indian service family pensions. The decline under V is due to small sales of cast horses and to the value of hay supplied to remount horses at the Hosar Depôt in Madras not having been credited to military receipts as before, owing to the amalgamation of the farm and the depôt accounts. The receipts under XVII, retired officers, were less than the Budget, as the full sum due from Berar for officers lent to that Province was not realized within the year.

253. As regards the English receipts, the increase occurs under the head of Indian Troop Service, and is mainly due to receipts from the Admiralty for the employment of the troopships on Imperial service.

Section L.—ARMY SERVICES—EXPENDITURE.

46.—Army.

1885-86. Accounts.				No. of Grant.	1886-87.		
					Budget.	Revised.	Accounts.
INDIA—							
EFFECTIVE CHARGES—							
481,3	Army and Garrison Staff	(1)	488,2	502,1	503,9		
183,7	Administrative Staff	(2)	189,0	187,4	188,4		
6,477,2	Regimental Pay, &c.	(3)	6,946,6	6,902,3	6,869,7		
2,180,6	Commissariat	(4)	2,641,5	3,106,8	3,630,5		
228,1	Remounts and Cattle	(5)	234,6	252,9	248,5		
94,0	Clothing	(6)	137,5	139,6	143,0		
194,5	Barrack Establishment, &c.	(7)	194,3	212,4	237,9		
28,1	Administration of Martial Law	(8)	29,0	29,1	27,5		
563,1	Medical	(9)	563,0	604,2	624,0		
582,7	Ordnance	(10)	523,7	525,5	450,1		
28,1	Ecclesiastical	(11)	27,6	30,6	28,8		
39,0	Education	(12)	39,3	37,8	36,2		
46,3	Sea Transport Charges	(13)	55,0	78,2	63,7		
3,203,0	Miscellaneous Services	(14)	280,7	495,6	620,7		
84,6	Volunteer Corps	(15)	99,0	103,4	98,3		
14,414,3			12,449,0	13,207,9	13,771,2		
NON-EFFECTIVE CHARGES—							
7,4	Rewards for Military Services	(16)	6,9	7,0	6,8		
35,5	Military Pensions to Europeans	(17)	92,4	111,4	112,5		
721,8	Ditto to Natives	(18)	665,9	668,3	654,5		
20,5	Widows' Pensions and Compassionate Allowances	(19)	20,8	20,8	21,3		
47,6	Superannuation Pensions and Gratuities	(20)	53,4	53,3	54,2		
15,247,1	TOTAL, INDIA		13,288,4	14,068,7	14,620,5		
ENGLAND—							
EFFECTIVE—							
614,8	Home Charges of British Forces serving in India		865,0	787,0	785,0		
100,5	Furlough Allowances of the Officers of the Indian Service		170,0	174,0	173,6		
311,6	Indian Troop Service		322,5	294,6	295,2		
20,6	Passage of Officers and Troops otherwise than in Troopship		4,7	6,4	6,4		
18,9	Miscellaneous		17,9	40,8	39,1		
929,6	Stores for India		589,1	549,6	487,3		
1,996,0			1,969,2	1,852,4	1,786,6		
NON-EFFECTIVE—							
125,8	Retired Pay, &c., of British Forces on account of Service in India		156,0	151,0	136,2		
1,459,6	Pay and Pensions of Non-Effective and Retired Officers on account of Service in India		1,500,0	1,535,0	1,533,6		
101,1	Miscellaneous Pensions		100,0	100,4	99,5		
6,9	Indian Service Family Pensions		8,0	8,5	8,3		
3,689,4	TOTAL, ENGLAND		3,733,2	3,647,3	3,564,2		
1,161,3	EXCHANGE		1,244,4	1,354,6	1,340,3		
20,097,8	GRAND TOTAL		18,266,0	19,070,6	19,525,0		

254. The following statement supplies details of the additional expenditure on account of Burma :—

GRANTS.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
1. Army and Garrison Staff	1.9	23.6	3	25.8
2. Administrative Staff . . . . .	...	1.8	...	1.8
3. Regimental Pay, Allowances and Charges	17.9	22.3	10.7	50.9
4. Commissariat Establishments, Supplies and Services	110.3	909.5	20.5	1,040.3
5. Remount and Veterinary Establishments, Supplies and Services . . . . .	...	1	...	1
6. Clothing Establishments, Supplies and Services . . . . .	...	1.3	...	1.3
7. Barrack Establishments, Supplies and Services	8	18.5	...	19.3
8. Administration of Martial Law . . . . .	...	5	...	5
9. Medical Establishments, Services and Supplies	3.8	33.9	2.9	40.6
10. Ordnance Establishments, Stores and Camp Equipage	4.8	3.9	1.2	9.9
11. Ecclesiastical . . . . .	...	1.3	...	1.3
13. Sea Transport Charges	11.7	7.4	1.9	21.0
14. Miscellaneous Services	5.3	298.3	5	304.1
17. Military Pensions, Europeans . . . . .	...	9	...	9
TOTAL	156.5	1,323.3	38.0	1,517.8

255. It has been stated in paragraph 249 that, apart from the extra expenditure connected with Burma, there are various fluctuations in the Indian accounts of 1886-87 making a total of 194.0. The following is a summary of these fluctuations :—

256. The *Grant for Army and Garrison Staff* was partially saved on account of vacancies in certain appointments, including the Madras and Bombay Commands. Similar savings occurred in *Regimental Pay, &c.*, from the European and Native Army being short of the established strength. The *Commissariat* expenditure includes certain arrear charges connected with the late camp of exercise at Delhi and the Quetta Field Force, and some additional outlay on account of dearness of provisions. The cost of *Barrack Establishments and Supplies* was enhanced by the substitution of coir in place of straw for stuffing mattresses, and by the purchase of local supplies to a larger extent than was anticipated. The diminished charge for *Ordnance* is due to large supplies having been made to the Burma Police, credit for which has been taken by deduction from this head. The grant for *Education* was not all required owing to the abolition of the appointment of Superintendent, British Army Schools, and of the Normal School at Umballa. The head *Miscellaneous Services* includes the cost of land purchased in Bengal. The excess over estimate under *Military Pensions* to Europeans is due to larger payments than were expected to officers in India on account of the capitalised portions of their pensions.

257. As regards the expenditure in England, the budget for *Home Charges* and *Retired Pay* was too high, and for *Pay and Pension of non-effectives* too low. The decline under *Indian troop service* is mainly due to savings on the contract for new machinery for the *Malabar*, and to the postponement of some payments on that account to the year 1887-88. The head *Miscellaneous* includes a payment of 3.9 for gratuities on account of service in the expedition to Egypt in 1882, and 16.1 for the purchase of horses, the remainder of the increase having reference to allowances paid to officers studying the Russian language. The large saving of 101.8 under *Stores for India* is chiefly owing to the postponement of the purchase of new rifles provided for in the Budget under Ordnance Stores. A decrease of 12.2 for malt liquor and an increase of 60.2 for clothing form the minor variations.

SECTION LL.—SPECIAL DEFENCE WORKS.

47.—Special Defence Works.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
...	EXPENDITURE . . . . .	...	...	325,6

258. These charges appear under a separate group for the first time in the accounts of 1886-87. In the Budget and Revised and in the Accounts of previous years, they were shown under *Expenditure not charged to Revenue*. For the sake of comparison the estimates are placed below in juxtaposition with the actuals of 1886-87.

	Budget.	1886-87. Revised.	Accounts.
India (Inspector General, Military Works)	132,5	41,4	34,9
Lower Burma	17,5	13,0	12,5
Bombay	85,0	75,9	75,7
Total	235,0	130,3	123,1
England (Stores)	155,0	127,5	147,2
Exchange	51,7	47,4	55,3
TOTAL	441,7	305,2	325,6

RESULTS.

	ACTUALS FOR 1886-87. More.	Less.
INDIA.		
Actuals with Budget Estimate . . . . .	...	111,9
„ „ Revised Estimate . . . . .	...	7,2
ENGLAND.		
Actuals with Budget Estimate . . . . .	...	7,8
„ „ Revised Estimate	19,7	
EXCHANGE.		
Actuals with Budget Estimate	3,6	
„ „ Revised Estimate	7,9	

259. The original allotment was reduced in the Revised Estimate by 136,5 owing to surrender of grants at the close of the year in consequence of several large projects not having been sufficiently matured.

260. The accounts of Indian expenditure have fallen short of the Revised Estimate by 7,2 which is principally due to the non-receipt of English Stores for the Karachi Harbour Defence Works, and to the inability of the Military Works Department to utilize the full amount of the grants allotted.

Section M.—PROVINCIAL ADJUSTMENT.

PROVINCIAL AND LOCAL REVENUE AS BY BUDGET	PROVINCIAL BALANCES.						
	April 1st, 1886.	March 31st, 1887.		Budget.	1886-87. Revised.	Accounts.	
15,9	11,4	11,9	India	—1,7	—9	+5	
771,2	381,2	261,7	Central Provinces	—185,3	—159,5	—119,5	
1,296,5	18,9	114,6	Burma	—20,6	+2,1	+95,7	
520,6	101,9	72,1	Assam	—50,0	—36,7	—29,8	
4,699,0	365,0	417,5	Bengal	—73,7	—82,2	+52,5	
3,790,3	460,2	450,0	North-Western Provinces	—200,3	—139,9	—10,2	
1,892,4	332,7	356,5	Punjab	—70,0	—22,4	+23,8	
3,263,1	824,9	969,0	Madras	—70,4	+52,7	+144,1	
4,038,2	886,9	765,5	Bombay	—303,4	—190,5	—121,4	
<u>20,287,2</u>	<u>3,383,1</u>	<u>3,418,8</u>	TOTAL	<u>—975,4</u>	<u>—577,3</u>	<u>+35,7</u>	

261. There is little to say regarding these figures, because full explanations have already been given in the earlier part of this report of the fluctuations of the various kinds of revenue and expenditure. These figures represent the surplus or deficit of each provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The net result to be gathered from them is, that while in the budget it was expected that this class of expenditure would exceed the revenue by 975,4, the accounts show that the revenue exceeded the expenditure by 35,7. Details explaining how these results have been produced are given below, and they show that in the Central Provinces, Assam, Punjab, and Madras, the improvement is due mainly to economy in expenditure, while in Burma, Bengal, the North-Western Provinces and Oudh, and Bombay, it has arisen from increased revenue. The provincial balance in the Central Provinces, Madras, and Bombay, is in excess of the minimum by 116,1, 233,7, and 349,0, respectively, while in Bengal, where it has been low, the amount has risen and is near the prescribed limit. In 1884-85 and 1885-86 the provincial expenditure in Burma largely exceeded the revenue, and special grants amounting to 66,6 and 77,1 were made from Imperial funds to cover the deficits. In 1886-87, however, a surplus of 71,8 has been obtained.

Central Provinces.

REVENUE.				EXPENDITURE.			
1885-86.	1886-87.				1885-86.	1886-87.	
Accounts.	Budget.	Revised.	Accounts.		Accounts.	Budget.	Revised. Accounts
PROVINCIAL.							
571,3	459,6	458,0	469,3	Revenue	110,6	130,3	123,2 120,
2	3	3	3	Interest . . . . .	...	...	...
...	...	...	...	Post Office, Telegraph			
				and Mint	5,0	4,9	5,3 5,3
67,8	63,2	71,2	68,4	Civil Departments	362,6	384,3	380,3 377,5
5,2	5,1	5,3	5,8	Miscellaneous	33,5	34,5	35,5 32,4
147,4	150,0	128,5	131,8	Railways	135,9	145,4	124,8 123,7
...	...	...	...	Irrigation . . . . .	...	...	...
7,4	5,7	6,5	7,8	Buildings and Roads	128,7	149,5	144,5 139,1
...	...	...	...	Transfers to Local	9	7,7	3,4 1,0
<u>799,3</u>	<u>683,9</u>	<u>669,8</u>	<u>683,4</u>	TOTAL	<u>777,2</u>	<u>856,6</u>	<u>817,0</u> <u>799,1</u>
LOCAL—							
62,7	60,0	56,6	56,6	Revenue	30,2	...	34,8 33,5
14,5	15,1	14,4	15,4	Civil Departments	30,4	71,2	33,4 33,3
6,2	5,5	5,5	5,4	Miscellaneous	1,1	1,5	1,1 8
...	...	...	...	Famine . . . . .	...	...	... 5
8,4	6,7	7,9	7,2	Buildings and Roads	20,2	34,9	30,8 21,3
9	7,7	3,4	1,0	Transfers from Provin-			
				cial . . . . .	...	...	...
<u>92,9</u>	<u>95,0</u>	<u>87,8</u>	<u>85,6</u>	TOTAL	<u>81,9</u>	<u>107,6</u>	<u>100,1</u> <u>89,4</u>
<u>892,2</u>	<u>778,9</u>	<u>757,6</u>	<u>769,0</u>	TOTAL BOTH	<u>859,1</u>	<u>964,2</u>	<u>917,1</u> <u>888,5</u>
...	...	...	...	Surplus + Deficit—	+33,1	—185,3	—159,5 —119,5

Section M.—PROVINCIAL ADJUSTMENT—continued.

Burma.

REVENUE.				EXPENDITURE.				
1885-86. Accounts.	Budget.	1886-87. Revised.	Accounts.		1885-86. Accounts.	Budget.	1886-87. Revised.	Accounts.
PROVINCIAL—								
810.9	852.0	874.4	944.3	Revenue . . .	201.5	203.6	197.8	201.5
...	...	...	...	Post Office, Telegraph and Mint . . .	5.8	6.1	5.1	5.1
74.5	72.9	86.0	82.1	Civil Departments . .	512.6	510.4	586.3	587.4
3.4	3.0	4.2	4.1	Miscellaneous . . .	36.9	39.8	42.6	40.7
233.6	260.0	285.0	291.7	Railways . . .	286.7	284.3	234.3	282.6
3.8	3.1	3.4	2.9	Irrigation . . .	36.9	31.0	22.0	19.8
4.7	4.6	4.6	4.4	Buildings and Roads .	130.1	120.9	121.7	122.9
77.1	...	...	...	Grant-in-aid from Im- perial to meet the de- ficiency in the Provin- cial balance . . .	...	...	...	...
...	...	...	...	Transfers to Local . .	—2.5	—6	—2.2	—2.3
<u>1,208.0</u>	<u>1,195.6</u>	<u>1,257.6</u>	<u>1,329.5</u>	TOTAL . .	<u>1,208.0</u>	<u>1,195.5</u>	<u>1,257.6</u>	<u>1,257.7</u>
LOCAL—								
73.2	84.8	86.2	104.5	Revenue . . .	4.0	4.7	4.5	5.4
...	...	...	...	Post Office, Telegraph and Mint . . .	6.3	7.7	6.5	6.7
2.8	2.8	2.9	3.1	Civil Departments . .	48.2	61.2	56.3	57.9
8.3	8.1	8.3	9.6	Miscellaneous . . .	3.4	4.6	3.4	3.2
...	...	...	...	Railways . . .	...	...	...	...
...	...	...	...	Irrigation . . .	3.1	2.8	2.0	3.6
5.6	5.2	4.6	4.7	Buildings and Roads .	34.3	40.0	25.0	18.9
—2.5	—6	—2.2	—2.3	Transfers from Provin- cial . . .	...	...	...	...
<u>87.4</u>	<u>100.3</u>	<u>99.8</u>	<u>119.6</u>	TOTAL . .	<u>99.3</u>	<u>121.0</u>	<u>97.7</u>	<u>95.7</u>
<u>1,295.4</u>	<u>1,295.9</u>	<u>1,357.4</u>	<u>1,449.1</u>	TOTAL BOTH . .	<u>1,307.3</u>	<u>1,316.5</u>	<u>1,355.3</u>	<u>1,353.4</u>
...	...	...	...	SURPLUS + DEFICIT—	—11.9	—20.6	+2.1	+95.7

Assam.

REVENUE.				EXPENDITURE.				
1885-86. Accounts.	Budget.	1886-87. Revised.	Accounts.	1885-86. Accounts.	Budget.	1886-87. Revised.	Accounts.	
PROVINCIAL—								
429.1	408,0	406,3	411,5	Revenue . . .	91,5	97,5	94,4	93,7
I	I	I	I	Interest . . .	...	...	...	...
...	...	..	...	Post Office, Telegraph and Mint . . .	I	I	2	2
30.4	32,1	30,0	29,7	Civil Departments .	212,5	226,0	211,3	212,0
3.7	3,2	3,6	3,9	Miscellaneous . . .	13,3	14,7	13,8	13,5
...	...	...	...	Famine Relief . . .	...	...	...	...
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	30,2	4,8	20,1	21,8
3,6	8,6	4,5	4,1	Railways . . .	14,3	19,0	17,9	18,2
...	...	...	...	Irrigation . . .	...	...	...	...
7	6	6	7	Buildings and Roads .	47,5	74,8	65,4	62,3
...	...	...	...	Transfers to Local . .	32,9	66,9	59,1	56,9
467,6	452,6	445,1	450,0	TOTAL .	442,3	503,8	482,2	478,6

Section M.—PROVINCIAL ADJUSTMENT—continued.

Assam—continued.

REVENUE.				EXPENDITURE.			
1885-86.	1886-87.			1885-86.	1886-87.		
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
LOCAL—							
50,9	50,9	50,9	51,4	Revenue	6	5	6
...	...	...	...	Post Office, Telegraph and Mint	2,9	3,5	3,2
5,2	4,9	4,5	4,8	Civil Department	21,5	24,1	23,2
1,6	1,7	1,7	1,8	Miscellaneous	4,8	4,4	3,2
...	...	...	...	Railways . . . .	...	...	...
...	...	...	...	Irrigation . . . .	...	...	...
12,6	10,5	12,0	12,0	Buildings and Roads	73,8	101,2	97,9
32,9	66,9	59,1	56,9	Transfers from Provincial . . . .	...	...	...
103,2	134,9	128,2	126,9	TOTAL	103,6	133,7	128,1
570,8	587,5	573,3	576,9	TOTAL BOTH	545,9	637,5	606,7
...	...	...	...	SURPLUS + DEFICIT—	+ 24,9	—50,0	—29,8

Bengal.

REVENUE.				EXPENDITURE.			
1885-86.	1886-87.			1885-86.	1886-87.		
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
PROVINCIAL—							
3,001,8	3,021,5	3,005,5	3,068,3	Revenue	494,2	520,8	515,0
...	...	...	...	Transfers for Capital Expenditure on Public Works not charged against Revenue . . . .	...	...	...
7,3	6,8	7,3	8,3	Interest . . . .	...	...	...
...	...	1	1	Post Office, Telegraph and Mint	1	1	1
385,8	388,2	390,3	387,5	Civil Departments	2,202,6	2,185,9	2,188,2
85,4	99,0	90,8	95,1	Miscellaneous	280,5	281,2	268,4
...	...	...	...	Famine Relief	12,4	...	...
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	2,1	1,5	5
447,3	476,4	517,7	527,2	Railways	500,2	519,0	526,7
261,7	220,4	218,6	222,6	Irrigation	446,5	434,1	429,7
74,7	74,4	63,5	86,7	Buildings and Roads	278,5	330,6	396,2
...	...	...	...	Transfers to Local	20,0	20,0	18,3
4,264,0	4,286,7	4,293,8	4,395,8	TOTAL	4,237,1	4,293,2	4,342,9
LOCAL—							
403,7	393,4	402,5	404,1	Revenue	22,5	21,2	19,8
5,5	5,0	5,1	6,1	Interest . . . .	...	...	...
1,2	1,9	1,3	1,3	Post Office, Telegraph and Mint	33,0	34,2	34,4
2,9	2,1	2,2	6,6	Civil Departments	16,6	15,7	19,8
15,9	8,4	8,4	13,1	Miscellaneous	6,6	6,5	7,5
...	...	...	...	Railways . . . .	...	...	...
1,5	1,4	1,4	1,3	Irrigation . . . .	...	...	...
1	1	7	2,2	Buildings and Roads	336,3	421,9	371,9
20,0	20,0	20,0	18,3	Transfers from Provincial . . . .	...	...	...
450,8	432,3	441,6	453,0	TOTAL	415,0	499,5	453,4
4,714,8	4,719,0	4,735,4	4,848,8	TOTAL BOTH	4,652,1	4,792,7	4,796,3
...	...	...	...	SURPLUS + DEFICIT—	+ 62,7	—73,7	+ 52,5

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

North-Western Provinces and Oudh.

REVENUE.				EXPENDITURE.			
1885-86.	1886-87.			1885-86.	1886-87.		
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
PROVINCIAL—							
2,402,6	2,390,9	2,436,9	2,750,9	Revenue . . .	826,4	840,6	844,6
—77,9	...	...	—258,1	Reduction for Capital			826,3
				Expenditure on Public			
				Works not charged			
				against Revenue . . .	...	...	...
1,7	7	1,9	2,0	Interest . . .	...	...	...
152,0	150,5	156,7	163,9	Civil Departments .	1,172,6	1,193,4	1,147,7
25,4	35,1	33,0	34,1	Miscellaneous . . .	203,4	210,9	214,3
...	...	...	...	Famine Relief . . .	...	...	...
...	...	...	...	Construction of Railways			
				(charged against Revenue			
				in addition to			
				that under Famine In-			
				surance) . . .	99,7	102,9	167,3
109,0	118,2	144,4	146,6	Railways . . .	109,5	101,0	114,2
451,1	462,4	458,2	473,9	Irrigation . . .	486,0	512,4	502,4
107,1	90,0	93,9	90,9	Buildings and Roads .	303,5	286,3	292,8
...	...	...	...	Transfers to Local .	150,0	186,6	191,5
							173,7
3,171,0	3,247,8	3,325,0	3,404,2	TOTAL .	3,351,1	3,434,1	3,474,8
							3,416,6
LOCAL—							
493,5	497,0	497,1	500,7	Revenue . . .	2	4	3
2,6	2,7	2,6	2,6	Interest . . .	...	...	...
...	...	...	...	Post Office, Telegraph and			
				Mint . . .	19,0	19,6	19,2
18,7	21,9	21,8	20,9	Civil Departments .	433,4	450,1	437,4
15,5	13,6	13,7	13,8	Miscellaneous . . .	8	1,0	1,0
...	...	...	...	Railways . . .	...	...	...
...	...	...	...	Irrigation . . .	...	...	...
7,7	7,3	7,6	6,9	Buildings and Roads .	249,9	272,0	266,5
150,0	186,6	191,5	173,7	Transfers from Provin-			
				cial . . .	...	...	...
688,0	729,1	734,3	718,6	TOTAL .	703,3	743,1	724,4
							716,4
3,859,0	3,976,9	4,059,3	4,122,8	TOTAL BOTH .	4,054,4	4,177,2	4,199,2
...	...	...	...	Surplus + Deficit—	—195,4	—200,3	—139,9
							—10,2

Punjab.

REVENUE.				EXPENDITURE.			
1885-86.	1886-87.			1885-86.	1886-87.		
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
PROVINCIAL—							
1,301,6	1,318,8	1,319,0	1,331,9	Revenue . . .	267,6	278,8	276,8
7	8	8	7	Interest . . .	...	...	277,8
2,8	2,5	2,6	2,2	Post Office, Telegraph			...
				and Mint . . .	9,3	7,2	7,2
151,1	143,9	138,8	141,4	Civil Departments .	888,1	927,6	908,9
27,7	21,2	24,7	27,0	Miscellaneous . . .	108,2	117,4	113,9
29,0	29,5	7,0	7,3	Railways . . .	44,0	44,0	19,9
3,8	4,4	4,2	4,6	Irrigation . . .	3,4	1,6	9,2
58,7	54,2	46,9	45,7	Buildings and Roads .	251,6	275,3	265,2
...	...	...	...	Transfers to Local .	—39,2	—19,0	—29,7
							—25,1
1,575,4	1,575,3	1,544,0	1,560,8	TOTAL .	1,533,0	1,632,9	1,571,4
							1,557,7

Section M.—PROVINCIAL ADJUSTMENT—continued.

Punjab—continued.

REVENUE.				EXPENDITURE.			
1885-86.	1886-87.			1885-86.	1886-87.		
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
LOCAL							
301,2	302,2	312,6	311,2	Revenue . . .	96,5	103,8	108,6
...	1,1	5	1,1	Post Office, Telegraph and Mint . . .	4,7	6,8	6,8
4	3,4	8,8	11,2	Civil Departments . . .	97,3	101,9	96,6
15,2	10,4	16,1	16,0	Miscellaneous . . .	3,5	4,2	5,4
...	...	...	...	Railways . . .	...	...	...
...	...	...	1	Irrigation . . .	...	...	...
4	...	5,0	18,3	Buildings and Roads . . .	83,3	93,8	90,9
—39,2	—19,0	—29,7	—25,1	Transfers from Provincial . . .	...	...	...
278,0	298,1	313,3	332,8	TOTAL . . .	285,3	310,5	308,3
1,853,4	1,873,4	1,857,3	1,893,6	TOTAL BOTH . . .	1,818,3	1,943,4	1,879,7
...	...	...	...	Surplus + Deficit— . . .	+35,1	—70,0	—22,4
							+23,8

Madras.

REVENUE.				EXPENDITURE.			
1885-86.	1886-87.			1885-86.	1886-87.		
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
PROVINCIAL—							
2,357,4	2,203,9	2,278,2	2,312,2	Revenue . . .	621,6	645,3	646,3
2	3	3	2	Interest . . .	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . .	10,7	10,7	10,7
131,1	141,3	137,9	136,8	Civil Departments . . .	1,243,5	1,256,5	1,252,0
21,3	17,7	17,4	17,3	Miscellaneous . . .	196,8	202,2	198,1
...	...	...	...	Famine Relief . . .	27,8	1,0	6
...	...	...	...	Railways . . .	3,9	8,5	4,1
5,9	5,4	5,4	7,5	Irrigation . . .	62,2	46,6	43,1
12,8	11,0	14,2	11,2	Buildings and Roads . . .	211,1	245,5	251,8
...	...	...	...	Transfers to Local . . .	4,4	6,0	14,0
2,528,7	2,379,6	2,453,4	2,485,2	TOTAL . . .	2,382,0	2,422,3	2,420,7
							2,406,5
LOCAL—							
797,2	751,2	747,4	764,3	Revenue . . .	321,3	318,1	321,0
7,7	7,7	7,6	8,0	Interest . . .	1,0	1,2	1,0
13,2	12,7	12,3	13,1	Civil Departments . . .	131,2	131,9	131,2
52,0	42,8	44,1	50,0	Miscellaneous . . .	51,1	48,0	47,6
73,0	69,1	74,0	80,4	Buildings and Roads . . .	376,8	418,0	378,6
4,4	6,0	14,0	10,1	Transfers from Provincial . . .	...	...	...
947,5	889,5	899,4	925,9	TOTAL . . .	881,4	917,2	879,4
3,476,2	3,269,1	3,352,8	3,411,1	TOTAL BOTH . . .	3,263,4	3,339,5	3,300,1
...	...	...	...	Surplus + Deficit— . . .	+212,8	—70,4	+52,7
							+144,1

Section M.—PROVINCIAL ADJUSTMENT—concluded.

Bombay.

REVENUE.				EXPENDITURE.			
1885-86.		1886-87.		1885-86.		1886-87.	
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
PROVINCIAL—							
3,836,9	3,411,2	3,532,8	3,650,4	Revenue . . .	1,803,6	1,719,3	1,787,3
5,4	5,7	5,4	5,3	Interest . . .	...	...	...
5	6	4	4	Post Office, Telegraph			
				and Mint . . .	11,1	11,4	11,1
167,4	172,3	136,4	132,9	Civil Departments .	1,421,9	1,500,3	1,426,9
35,0	28,2	30,7	27,8	Miscellaneous . . .	213,4	216,6	225,4
...	...	...	...	Famine Relief . . .	5	...	...
...	...	...	...	Railways . . .	1,0	3,6	1,9
...	...	...	...	Irrigation . . .	...	...	...
127,2	75,3	75,6	76,0	Buildings and Roads .	357,3	469,9	481,3
...	...	...	...	Transfers to Local .	66,7	62,4	55,3
4,172,4	3,693,3	3,781,3	3,892,8	TOTAL .	3,880,5	3,983,5	3,989,2
LOCAL—							
262,4	260,2	269,3	280,4	Revenue . . .	...	15,3	5,7
1,1	1,3	1,4	1,2	Interest . . .	1,8	1,7	1,7
42,9	37,8	62,1	61,7	Civil Departments .	161,3	166,0	186,8
12,0	7,0	13,6	14,4	Miscellaneous . . .	10,2	9,0	9,6
38,0	38,6	42,6	41,6	Buildings and Roads .	182,2	228,5	223,1
66,7	62,4	55,3	55,3	Transfers from Provincial	...	...	...
423,1	407,3	444,3	454,6	TOTAL .	355,5	420,5	426,9
4,595,5	4,100,6	4,225,6	4,347,4	TOTAL BOTH .	4,236,0	4,404,0	4,416,1
...	...	...	...	Surplus + Deficit—	+ 359,5	— 303,4	— 190,5
							— 121,4

Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
6,361,3	EXPENDITURE	10,713,0	11,022,2	10,585,0
262. The expenditure has exceeded the actuals of the previous year by 4,223,7 and has fallen short of the Budget by 128,0, the deviations under the several heads comprised in this group being as follows:—				

	Better + worse — than Accounts, 1885-86.	Better + worse — than Budget, 1886-87.
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—		
48. State Railways	—410,3	—396,0
49 Irrigation Works	+15,1	+152,6
50 CAPITAL CHARGES INVOLVED IN REDEMPTION OF LIABILITIES	—3,828,5	—70,3

263. This group originally embraced the grant for Special Defence Works, which has now been transferred to a distinct group after L, Army Services. Another important change has been made by omitting exchange from the capital charge involved in the redemption of liabilities, as both receipts and payments occur in England, and this explains the discrepancy between the amount entered above as Budget and the corresponding figure in the Statements attached to the Financial Statement. The total outlay on State Railways in 1886-87 is actually 478,7 less than the previous year, but the actuals *under this head* show an increase of 410,3, as out of the total outlay incurred in 1885-86, 500,0 for Frontier Railways, 589,0 for Protective Railways, was provided from Revenue, whereas in 1886-87 only 200,0 have been so taken from the Protective Railway grant. In 1885-86 the expenditure was also reduced by a special refund of about 470,0 from the Indian Midland Company for outlay incurred by Government on certain lines taken over by them, but this may be set off against an increased expenditure in that year on stores which have been used only in 1886-87. The excess over the Budget under State Railways is due to outlay on the Burma and North-West Frontier Railways, including the Sutlej bridge. The saving in irrigation works has accrued from inability to spend the sanctioned grants. The large expenditure on capital charge in redemption of liabilities has reference to the Sind, Punjab and Delhi Railway annuity.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS.**48.—State Railways.**

1885-86. Accounts.			Budget.	1886-87. Revised.	Accounts
247,5	I.—INDIA	East Indian	290,0	150,0	158,9
130,2		Rajputana-Malwa	47,5	74,6	52,3
4,6		Holkar	2,5	—3,6	—4,6
4,8		Scindia	5,0	1,2	6
332,8		Stores . { General	174,0	—363,7	—311,6
...		Reserve . { Protective	47,6	...	...
719,9			476,6	—141,5	—104,4
20,0	II.—CENTRAL PROVINCES	Wardha-Coal	27,9	28,4	27,3
45,3		Nagpur-Chattisgarh	63,1	68,3	67,
—5		Bilaspur-Etawah Survey . . . . .	...	...	—1
293,1		Kutni-Umaria	52,1	84,5	85,3
16,2		Umaria Colliery	21,0	33,9	33,3
54,9		Nagpur Bengal	8,0	7,5	6,6
429,0			172,1	222,6	220,0
108,7	III.—BURMA	Burma Railway	5,3	9,0	15,0
108,7		Toungthoo-Mandalay Extension . . . . .	...	231,9	225,6
238,2			5,3	240,9	240,6
29,3	IV.—BENGAL	Eastern Bengal	100,9	176,8	175,6
—49,0		Northern Bengal	51,0	6,0	1,8
8,4		Tirhoot	12,5	17,6	27,1
—4		Patna-Gya	12,5	7,8	5,9
111,8		Nalhati	—5	—6	—1,1
1		Dacca	38,1	33,7	29,2
196,6		Ranaghat-Bhagwangola	1,2	8	8
237,9		Assam-Bihar . { Tirhoot Section	62,1	71,8	77,5
		Assam-Bihar . { Assam-Bihar Section	41,3	168,7	165,5
772,9			319,1	482,6	482,3

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—continued.

48.—State Railways—continued.

1885-86.			1886-87.			
Accounts.			Budget.	Revised.	Accounts.	
—4	V.—NORTH- WESTERN PROVINCES AND OUDH.	{ Ghazipore-Dildarnagar . . . . .	...	...	...
78,9			{ Cawnpore-Achnera	15,1	—19,3	—26,9
6,7			{ Bareilly-Pilibhit	1,5	1,5	1,1
—155,6			{ Cawnpore-Kalpi . . . . .	...	...	...
—314,2			{ Jhansi-Manikpur . . . . .	...	...	...
—384,6			16,6	—17,8	—25,8	
374,5	VI.—PUNJAB	{ North-Western	740,6	466,0	466,1	
5			{ Amritsar-Pathankot	4,5	4,0	1
44,4			{ Rewari-Ferozepore	30,0	5,5	5,2
1,684,9			{ Sind-Pishin, Sibi-Quetta	574,9	1,437,7	1,413,8
...			{ „ Killa-Abdulla . . . . .	..	38,5	38,0
12,8			{ „ Bostan-Gulistan	239,0	360,8	375,9
47,4			{ „ Durwaza-Quetta	145,0	178,2	193,1
...			{ Frontier Railways—Stores	—25,0	...	...
656,2			{ Sind-Sagar—Western	871,5	1,043,7	1,029,1
107,1			{ „ Eastern	10,0	75,0	42,6
163,9			{ Sutlej Bridge	240,5	275,5	270,9
251,5			{ Bolan, Temporary Line	3,5	34,6	6,4
230,0			{ Kandahar Reserve	87,6	119,6	99,1
...	{ Reserve for Frontier Lines	520,0	...	...
3,573,2			3,442,1	4,039,1	3,940,3	
158,7	VII.—MADRAS	{ Caddapah-Nellore	179,4	206,1	204,4	
408,5			{ Bellary-Kistna	500,0	327,3	355,8
8,5			{ Dharmavaram Extension	3,4	2,9	2,7
6,8			{ Pakal-Villupuram	4,0	5,4	5,1
...			{ Bezvada to Hyderabad Frontier	100,0	1,0	...
582,5			786,8	542,7	568,0	
2	VIII.—BOMBAY	Dhond and Manmad	8,5	2,9	2,1	
5,801,8	GRAND TOTAL		5,227,1	5,371,5	5,323,1	
589,0	Deduct—Famine, Relief and Insurance—Pro- tective Railways		500,0	200,0	200,0	
500,0	Deduct—Frontier Railways . . . . .		...	...	...
4,712,8	Net Charge against State Railways—Construction not charged to Revenue		4,727,1	5,171,5	5,123,1	
DISTRIBUTED AS UNDER—						
2,363,1	India		2,327,1	3,328,3	3,305,2	
1,787,2	England		1,800,0	1,344,0	1,321,1	
562,5	Exchange		600,0	499,2	496,8	
4,712,8	TOTAL, AS ABOVE		4,727,1	5,171,5	5,123,1	

RESULTS.

	ACTUALS.	
	More.	Less.
OUTLAY IN INDIA, INCLUDING EXCHANGE—		
Actuals with Actuals of previous year	876,4	...
„ Budget Estimate	874,9	...
„ Revised Estimate . . . .	...	25,5
OUTLAY IN ENGLAND—		
Actuals with Actuals of previous year . . . .	...	466,1
„ Budget Estimate . . . .	...	478,9
„ Revised Estimate . . . .	...	22,9

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—continued.

264. For the first time this year the outlay on each line includes the exchange chargeable to it, and the total addition on this account in the actuals is 496,8. For the purposes of this report it will be convenient to divide the outlay into two parts comprising respectively the expenditure in India and in England. As regards the expenditure in India the increase over the actuals of 1885-86 is owing chiefly to the vigorous prosecution of works on the Frontier Railways, including the Sutlej Bridge at Ferozepore and the Sind-Sagar Railway in view to the early completion of the several projects. It should also be noted that in 1885-86, a sum of fifty lakhs was deducted from this head and charged off to Frontier Railways under 37.—*Construction of Railways (charged against Revenue in addition to that under Famine Insurance)*. During the year under review no such allowance was provided for. Again, the charge in the previous year to 34.—*Construction of Protective Railways* by reduction from this head, was nearly thirty-nine lakhs in excess of the similar transfer in 1886-87. Against these additions may be set off a refund of about forty-seven lakhs by the Indian Midland Railway Company, credited to this head in 1885-86 on account of the Cawnpore-Kalpi and Jhansi-Manikpur Railways transferred to that undertaking.

265. The whole of the grants and outlay under Protective Railways, Frontier Railways and State Railways Capital are, as explained in last year's report, dealt with together in the above statement in the first instance. During the year under review, the total cost of Frontier lines was finally borne by this head, but 200,0 on account of Protective Railways was deducted from the total expenditure of the year and transferred to the head 34.—*Construction of Protective Railways*.

266. The Budget Estimate of 1886-87 was prepared for a total outlay of 5,227,1, made up as follows:—

Amount approved by the Secretary of State, in Finance Despatch No. 367 of the 10th December 1885	...	4,467,5
Addition approved by Finance Department on account of proposed short outlay on Special Defence Works	...	150,0
Contribution by the Government of the N.-W. P. and Oudh from surplus provincial balances, towards outlay on Railways in those Provinces, classed as <i>Productive Public Works</i>	...	16,6
Exchange on English Stores	645,0	
Deduct—Estimated Exchange on English Stores paid for in previous years, likely to be issued to Revenue in 1886-87	52,0	593,0
Total	...	5,227,1

267. This included 500,0 shewn under *Construction of Protective Railways*, originally provided from ordinary revenues.

268. The detailed distribution of the sum of 5,227,1 is given in the last page, but these arrangements were modified during the year according to the exigencies of the various undertakings. At the time the Revised Estimate was prepared, the grant for outlay stood at 5,470,4, as under—

Amount approved by the Secretary of State, in Finance Despatch No. 367, dated 10th December 1885, as above	4,467,5
Addition approved by the Finance Department on account of Estimated short outlay on Defence Works, as above	150,0
Additional grant sanctioned by Finance Department in letter No. 2469 dated 10th August 1886 (less 30,0 subsequently surrendered by the Public Works Department) for capital outlay on the Sind-Pishin State Railway, Sibi-Quetta Section	142,5
Additional grant sanctioned by the Finance Department, in letter No. 3834 of 22nd October 1886, for outlay on the Sind-Sagar State Railway, Western Section	100,0
Additional grant sanctioned by the Finance Department for outlay on the Tounghoo-Mandalay Extension	200,0
	5,060,0
Less—Outlay likely to be incurred on the railway from Bezvada to the Hyderabad Frontier during 1886-87, from funds advanced by His Highness the Nizam's Guaranteed Railway, to be refunded to that Company in 1887-88. This amount was surrendered, as it was available for other purposes	27,5
Total grant from Imperial Funds excluding Exchange	5,032,5
Add—Estimated Exchange on English outlay during 1886-87	490,0
Carried over	5,522,5

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

	Brought forward	5,522,5
<i>Deduct</i> —Estimated Exchange on English stores paid for in previous years, likely to be issued to Revenue in 1886-87		34,3
Total grant from Imperial Funds (including Exchange)		5,488,2
Owing to transfer of Rolling stock and plant from the Cawnpore-Achnera Railway, the transactions of the State Railways, in the N.-W. P. and Oudh, it was estimated would result in a <i>net credit which would revert to Provincial Funds of</i>		—17,8
Leaving the balance of the Grant under this head at		5,470,4

269. The Revised Estimate was cast at 5,371,5 or 98,9 less than the grant available, as it was considered that the full amount could not be expended during the year. Of this amount, 200,0 was shewn under 34—*Construction of Protective Railways*, and the balance, 5,171,5, under the head 47—*State Railways, Construction*. The grant of 5,171,5 was distributed afresh in the Revised Estimate as will be seen from the figures in page 114, and it is necessary now to explain the difference between the Actuals and the Revised. This difference is a net saving of 25,5 in the Indian outlay is not large including exchange, and the following are more important variations comprised in it.

	ACCOUNTS, LESS THAN REVISED ESTIMATE.			ACCOUNTS, MORE THAN REVISED ESTIMATE.		
	India.	England.	Total.	India.	England.	Total.
Rajputana-Malwa	22,3	...	22,3	...	...	...
North-Western	...	...	...	32,9	—32,8	1
Sind-Pishin, Darwaza-Quetta	...	...	...	14,2	7	14,9
Sind-Sagar, Eastern Section	12,5	19,9	32,4	...	...	...
Bolan	28,2	...	28,2	...	...	...
Sind-Pishin, Bostan-Gulistan	...	...	...	20,7	—5,6	15,1

270. The lapse on the Rajputana-Malwa Railway is owing chiefly to short expenditure on various sub-heads and works, owing to the progress of outlay having been overestimated. Under Rolling Stock there was a large lapse, due to the non-receipt from England of iron-work for Carriage and Wagon Stock, and to credits realized for transfer of stock to the Bolan and Tirhoot Railways, after the Revised Estimate had been passed. The excess on the North-Western Railway represents the value of Plant and Stores taken over from the Bolan Railway under orders of Government issued after the Revised Estimate had been disposed of, and larger payments for firewood than anticipated. The credits from Revenue for stores issued for renewals also fell short of expectations. The excess on the Darwaza-Quetta Section of the Sind-Pishin State Railway is owing to store charges brought to account, which were not foreseen when the Revised Estimate was framed, and to the rates for the carriage of permanent-way over the Bolan Railway having proved higher than anticipated. The lapse on the Sind-Sagar Railway, Eastern Section, is attributed to the charge for Exchange having fallen short of expectations, and to the provision for Land and Indian outlay on Rolling Stock not having been worked up. The lapse on the Bolan Railway is the result of a revision of allocation of expenditure between the Public Works and Military Departments, under which a considerable sum was credited to the former, and the transfer to the North-Western Railway of the stores and suspense balance under orders issued by Government after the Revised Estimate had been dealt with. The excess on the Bostan-Gulistan Section of the Sind-Pishin State Railway, is attributed chiefly to the higher rates charged for carriage of permanent-way over the Bolan Railway, and to a debit made against the grant, by credit to *Deposits*, of liabilities for work done by contractors. These liabilities are being cleared off during 1887-88 by cash payments to the contractors concerned and debit to *Deposits*.

171. The diminished outlay in England is due to the demands for Railway Stores being much smaller than was indicated when the estimate was framed.

48.—Irrigation Works.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
...	BELUCHISTAN—			
	Khushdil Khan reservoir	...	7,0	7,0
	BENGAL—			
46,8	Orissa Canals	64,0	54,8	43,5
1,0	Midnapore Canal	3,0	1,2	5
16,1	Sone Canals	20,0	19,0	13,6
63,9	Carried over	87,0	82,0	64,6

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—continued.

49.—Irrigation Works—continued.

1885-86. Accounts. 63,9		Brought forward	Budget. 87,0	1886-87. Revised. 82,0	Accounts. 64,6
N.-W. PROVINCES AND OUDH—					
2,3	Ganges Canal	.	24,6	12,4	3,6
87,5	Lower Ganges Canal	.	124,0	169,1	157,4
1,8	Agra Canal	.	8,2	8,5	8,7
3,6	Eastern Jumna Canal	.	6,9	5,1	1,1
PUNJAB—					
18,9	Western Jumna Canal	.	28,2	27,1	25,1
11,9	Bari-Doab Canal	.	15,6	7,1	6,3
88,2	Sirhind Canal	.	84,2	96,5	94,5
55,2	Chenab Canal	.	60,4	41,0	37,0
32,9	Other Works	.	18,4	26,1	27,2
MADRAS—					
30,9	Godavari Delta	.	33,6	23,5	15,1
36,2	Kistna	.	48,0	45,0	35,7
51,5	Sangam Anicut System	.	37,7	34,7	26,0
2,1	Kurnool Canal	.	...	...	—4
30,8	Other Projects	.	31,2	25,6	21,9
BOMBAY—					
1,7	Desert Canal	.	6,4	4,4	3,4
4,3	Begari Canal	.	...	2,0	1,9
26,4	Eastern Nara Works	.	32,9	17,7	15,6
6,2	Mutha Canals	.	...	...	...
6,2	Other Projects	.	3,0	3,2	2,7
...	RESERVE	.	49,7	...	...
562,5	TOTAL OUTLAY		700,0	631,0	547,4

This includes—					
6,6	Outlay in England	.	...	4,0	2,0
2,0	Exchange	.	...	1,5	8

RESULTS.		ACTUALS.	
		More.	Less.
Actuals with Actuals of previous year	15,1
„ Budget Estimate	152,6
„ Revised Estimate	83,6

272. The outlay in 1886-87 was 15,1 less than that in 1885-86, as the local authorities found it impossible to utilise the grants.

273. The Budget was framed for the fixed annual grant of 700,0, but, owing to inability to spend the money, the Revised Estimate reduced the probable expenditure by 69,0, but even the reduced estimate has proved to be in excess of requirements by 83,6.

Special Defence Works.

		1886-87.	
		Budget.	Revised.
India	.	35,0	130,3
England	.	155,0	127,5
Exchange	.	51,7	47,4
TOTAL		441,7	305,2

See page 500.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—concluded.**50.—Capital Charge involved in Redemption of Liabilities.**

1885-86, Accounts.		1886-87.		
		Budget.	Revised.	Ac counts.
	EAST INDIAN RAILWAY—			
545,0	India 3½ per cent. stock issued in redemption of portion of East Indian Railway annuity and debenture stock . . . . .	...	2,9	2,9
	EASTERN BENGAL RAILWAY—			
541,0	India 3½ per cent. stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. debenture stock . . . . .	...	...	...
	SIND, PUNJAB AND DELHI RAILWAY—			
..	India 3½ per cent. stock issued in redemption of portion of Sind, Punjab and Delhi Railway annuity	4,844,2	4,911,6	4,911,6
<u>1,086,0</u>	TOTAL .	<u>4,844,2</u>	<u>4,914,5</u>	<u>4,914,5</u>

RESULTS.

		ACTUALS.	
		More.	Less.
Actuals with Actuals of previous year		3,828,5	...
„ Budget Estimate		70,3	...
„ Revised Estimate . . . . .		...	...

274. These figures were brought into the Estimates and Accounts from advices sent out by the Secretary of State. The large increase over the payments of the previous year is due to the redemption by the Secretary of State of a large portion of the Sind, Punjab and Delhi Railway annuity.

Section O.—PERMANENT DEBT.

	Budget.	1886-87. Revised.	Accounts.
INDIA—			
Incurred	1,201,0	1,201,5	1,208,9
Discharged	1,220,1	1,176,1	1,192,3
NET INDIA .	—19,1	+25,4	+16,6
ENGLAND—			
Redemption of East Indian Railway Annuity . . . . .	...	2,9	2,9
Redemption of Sind, Punjab and Delhi Railway annuity	4,844,2	4,911,6	4,911,6
India 3 per cent. : Money raised by the issue	5,000,0	5,207,5	5,207,5
Total incurred	9,844,2	10,122,0	10,122,0
Discharged	409,7	409,7	411,0
NET ENGLAND .	9,434,5	9,712,3	9,711,0
NET BOTH .	+9,415,4	+9,737,7	+9,727,6

275. See paragraph 59 under B Interest on debt. In that paragraph against the India 3 per cent., the sum of ₹6,000,0 was entered, that being the amount of stock issued. Here 5,207,5 are stated as that is the actual amount received, the stock having been issued at a discount.

Section P.—UNFUNDED DEBT.

	Budget.	1886-87. Revised.	Accounts.
Special Loans . . . . .	...	—2	—2
Treasury Notes and Service Funds, India	+58,4	+50,6	+55,2
Savings Bank Deposits	+419,8	+660,2	+720,8
	+478,2	+710,6	+775,8

276. The—2 under Special Loans are the Capitalized values of certain small pensions under the 1st Oudh loan. There are now very few Treasury Notes, and the Service Fund Deposits refer mainly to the Bengal and Bombay Uncovenanted Funds, whose deposits during the year amounted to 51,0 and 5,4 respectively. The Estimate of *Savings Bank Deposits* was too low. During the year under review the net deposits in Railway Banks amounted to 7,1, in the Civil Engineer's Provident Fund to 19,9, in the Military Banks to 2,3, and in the Post Office Banks about 2,000,1 including transfers from the Presidency and the late District Savings Banks.

Section Q.—DEPOSITS AND ADVANCES.

	Budget.		1886-87. Revised.		Accounts.	
INDIA—						
Provincial Balances (net)		—975,4		— 577,3		+ 35,7
Commission for the Reduction of Debt (Indian Account)	749,0	—5= + 748,5	...	...	...	...
Excluded Local Funds	596,4	—594,2= + 2,2	630,5	—666,9= —36,4	678,8	—717,3= — 38,5
Political, Railway and Military Prize Funds	54,9	— 50,0= + 4,9	36,6	—46,4= —9,8	41,5	—49,4= — 7,9
Departmental and Judicial Deposits	15,043,9	—15,210,8= — 166,9	14,472,8	—14,443,7= +29,1	14,959,7	—14,915,1= + 44,6
Advances	7,600,2	— 7,818,6= — 119,4	6,544,6	— 6,686,9= —142,3	6,913,4	— 7,028,7= — 115,3
Suspense Accounts	11,5	—20,1= — 8,6	21,6	—72,6= —51,0	148,3	—132,5= + 15,8
Exchange on Remittance Accounts	..	.. + 1,247,5	1,380,2	.. = + 1,380,2	1,362,4	.. + 1,362,4
Miscellaneous	35,5	—34,8= + 7	70,7	—43,5= +27,2	63,6	—62,5= + 1,1
ENGLAND	3,0	—3,0=	16,6	— 8,1= +8,5	13,6	—6,3= + 7,3
TOTAL		+ 733,5		+ 628,2		+ 1,305,2

277. The first two items have been explained in para. 261. The *Excluded Local Funds* are banking accounts and are not susceptible of detailed explanation. The operations of the *Political, Railway and Military Prize Funds* have turned out very much as was anticipated in the budget. The heads *Deposit, Advances and Suspense Accounts and Miscellaneous* are uncertain quantities which it is difficult to forecast. In this year they do not present any special features requiring notice. The particulars of the net credit under *Exchange on Remittance Accounts* are given below. The amount 7,3 entered against England includes an exceptional receipt, being unclaimed interest repaid by the Eastern Bengal and Sind, Punjab and Delhi Railway Companies, and by the Madras Irrigation and Canal Company, consequent on the purchase of the several undertakings by the State.

Sterling Liabilities increased.		Sterling amount.	Exchange. Cr.	Dr.
Permanent debt		4,796,4	1,803,8	
Other debt heads		7,3	2,7	
Receipts from Railway Companies to be repaid hereafter.				
<i>Guaranteed Railways</i>		517,5	194,6	
<i>Subsidized Railways</i>		1,618,6	608,7	
Payments to Railway Companies for recovery hereafter				
— <i>Guaranteed Railways</i>		—34,9		13,1
Payments to Railway Companies against Receipts from them in previous years.				
<i>Guaranteed Railways</i>		—10,8		4,1
<i>Subsidized Railways</i>		—2,774,8		1,021,8
Increase in the English cash balance		—554,2		208,4
TOTAL			2,609,8	1,247,4
Net			1,362,4	

Section R.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c.

	Budget.	1886-87. Revised.	Accounts.
India	484,4—1,382,0	1,085,2—1,012,7	1,136,1—1,053,3
	—897,6	72,5	82,8

278. These figures represent transactions of great magnitude which it is difficult to estimate. The loans made amounted to 328,7 less than the estimate, and this difference is spread over all the Provinces, but is greatest in Bengal where the Calcutta Port Trust did not draw the full amount sanctioned for it. The loans repaid amounted to 651,7 more than was anticipated, and here the excess is mainly in India, Bengal and Madras. In India it represents the amount repaid by the Gwalior Durbar after the death of His Highness the Maharajah, in Bengal, large instalments on account of the Hughly Bridge, and in Madras, the sum realised from the Southern Mahratta Railway Company in respect of the Mysore line, by which the debt of that State was liquidated.

	Amount advanced.	Amount repaid.
Loans to Native States	16,0	907,3
Advances for Ceylon Cable . . . . .	...	1,8
Loans to Presidency Corporations and Port Trusts	915,4	92,7
Do. Mofussil Municipalities	13,8	19,7
Do. Port Fund	4	...
Do. District and other Local Committees	85,1	4,5
Do. Landholders and other Notabilities	22,6	110,1
TOTAL	1,053,3	1,136,1

Section S.—CAPITAL OF RAILWAY COMPANIES.

	INDIA, 1886-87.			ENGLAND, 1886-87.			TOTAL, 1886-87.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
<i>Guaranteed Companies.</i>									
B. B. & C. I.	+32,1	+103,1	+122,6	—115,0	—160,2	—157,5	—82,9	—57,1	—34,9
G. I. P.	+275,0	+275,0	+317,9	—540,0	—1,121,7	—102,6	—265,0	—846,7	+215,3
M.	+289,7	+339,2	+355,7	—200,0	—323,2	—308,8	+89,7	+16,0	+46,9
O. & R.	—280,0	—240,0	—226,2	+474,0	—631,0	+352,0	+194,0	—871,0	+125,8
S. P. & D. . . . .	...	...	...	...	—10,7	—10,8	...	—10,7	—10,8
S. I.	+24,0	+52,7	+50,4	+16,0	+67,7	+79,1	+40,0	+120,4	+129,5
	340,8	530,0	+620,4	—365,0	—2,179,1	—148,6	—24,2	—1,649,1	+471,8
<i>Subsidised Companies.</i>									
S. M.	—776,3	—1,593,3	—1,661,4	—278,1	—88,3	—67,8	—1,054,4	—1,681,6	—1,729,2
I. M.	—1,298,4	—783,4	—774,2	—785,0	—279,0	—271,4	—2,083,4	—1,062,4	—1,045,6
B. Central . . . . .	...	...	+5,7	...	—1,8	...	...	—1,8	+5,7
B. Nagpur . . . . .	...	...	—2,8	...	+750,0	+1,615,7	...	+750,0	+1,612,9
	—2,074,7	—2,376,7	—2,432,7	—1,063,1	+380,9	+1,276,5	—3,137,8	—1,995,8	—1,156,2
TOTAL	—1,733,9	—1,846,7	—1,812,3	—1,428,1	—1,798,2	+1,127,9	—3,162,0	—3,644,9	—684,4

Section S.—CAPITAL OF RAILWAY COMPANIES—continued.

279. The whole of these are net amounts. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used. The English figures represent the capital deposited by the companies with the Secretary of State less payments made therefrom. These amounts are subject to large fluctuations, and in the present year the accounts have turned out better than the estimate by 2,477,6. Of this sum 279,6 is better in the Indian account of guaranteed companies, about half being due to smaller advances and the rest to larger credits for Revenue stores. The difference is spread over all the Companies and does not call for special notice. 358,0 is worse than the estimate in the Indian account of subsidized Companies, the Southern Mahratta Company having drawn 885,1 more than was anticipated largely on account of the Mysore line, while the Indian Midland took 524,2 less as the works were not carried out to the extent expected. The difference of 2,556,0 in the English account is made up of the following amounts. The arrangements with the Bengal-Nagpur Railway Company were only concluded in February 1887, while the diminished payments in discharge of debentures is attributable to the renewal of certain debentures of the Great Indian Peninsula Railway :—

Excess received on account of Subscribed Capital from—

Bengal-Nagpur Railway Company	1,655,7
Indian Midland Railway Company	122,4
Southern Mahratta Railway Company	205,3
Great Indian Peninsula Railway Company	174,3
South Indian Railway Company	47,0
Rohilkund and Kumoon Railway Company	20,0
Excess received on account of transfer fees and miscellaneous refunds	4,4
Short payment on account of Debentures discharged	40,4
Short payment on account of stores, establishment charges, &c.	434,0

2,703,5

Deduct short received on account of subscribed Capital from—

Madras Railway Company	140,0
Oudh and Rohilkhand Railway Company	7,5

147,5

Net as above . 2,556,0

Section T.—REMITTANCES.

	Budget.	1886-87. Revised.	Accounts.
Money Order (net) . . . . .	...	...	+ 19,8
Other Local Remittances (net) . . . . .	...	+ 9,9	+ 11,2
Other Departmental Accounts (net)	—9,1	+ 5	—12,2
Accounts between Civil and other Departments (net)—			
Post Office . . . . .	...	...	—14,8
Telegraph . . . . .	...	...	+ 3
Marine . . . . .	...	...	+ 4,6
Military . . . . .	...	...	+ 95,3
Public Works . . . . .	...	+ 1,045,3	+ 113,2
Remittance Account between England and India (net)	—126,3	+ 22,6	+ 19,1
TOTAL	—135,4	+ 1,078,3	+ 236,5

280. The use of money orders is steadily increasing as shewn by the figures entered below and the small credit under the head represents unpaid orders at the close of the year. The figures under Accounts between Civil and other Departments and under Remittance account between England and India are satisfactory and shew that the outstandings are well looked after.

		Issued.	Paid.
1883-84	} Money order transactions {	7,313,4	7,289,0
1884-85		8,192,8	8,197,0
1885-86		9,312,4	9,298,4
1886-87		10,538,9	10,519,1

Section U.—SECRETARY OF STATE'S BILLS.

	Budget.	1886-87. Revised.	Accounts
Drawings	13,331,4	12,000,0	12,136,3
Payments	13,331,4	11,948,1	12,177,7

281. The following bills were drawn during the year by the Secretary of State :—

		£	Rx.	Rate in Pence.
On account of allotments in April 1886		1,179,1	1,585,0	17'85
" " May "		158,8	217,0	17'81
" " June "		409,4	562,4	17'73
" " July "		471,9	671,4	17'54
" " August "		1,201,7	1,766,8	17'09
" " September "		1,274,0	1,811,2	17'03
" " October "		672,7	929,9	17'07
" " November "		786,2	1,060,1	17'16
" " December "		1,355,5	1,836,3	17'26
" " January 1887		1,761,4	2,347,7	17'39
" " February "		1,127,5	1,511,3	17'45
" " March "		1,738,1	2,401,2	17'44
		<u>12,136,3</u>	<u>16,700,3</u>	<u>17'54</u>

282. During the year the demand for bills and transfers was less than had been expected, and as money in excess of the estimate was obtained from the Railway Companies, the sale was not pressed.

283. The payment account of the year may be stated as follows :—

	£	Rx.
Bills of 1885-86 outstanding on 1st April 1886	312,7	418,0
Bills drawn in 1886-87 as entered above	<u>12,136,3</u>	<u>16,700,3</u>
Total bills for payment	12,449,0	17,118,3
Bills paid in 1886-87	<u>12,177,7</u>	<u>16,738,3</u>
Bills outstanding on 1st April 1887	<u>271,3</u>	<u>380,0</u>

Section V.—CASH BALANCE.

	Budget.	1886-87. Revised.	Accounts.
Balance on 1st April 1886	17,179,9	17,481,1	17,481,1
Balance on 31st March 1887	<u>13,081,2</u>	<u>15,093,7</u>	<u>18,476,6</u>
Increase (+) or decrease (—) of balance on 31st March 1887	<u>—4,098,7</u>	<u>—2,387,4</u>	<u>+995,5</u>

284. This difference between the estimate and the accounts is distributed between India and England in the following proportions :—

	Budget.	1886-87. Revised.	Accounts.
India	—1,784,5	+262,1	+441,3
England	<u>—2,314,2</u>	<u>—2,649,5</u>	<u>+554'2</u>
TOTAL	<u>—4,098,7</u>	<u>—2,387,4</u>	<u>+995,5</u>

Budget Estimates	1886-87.
Revised Estimates	1886-87.
Accounts	1886-87.

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General Statement of

[Rx. 1 is recorded for every 10 rupees in respect of

	For de- tails, vide Abstract.	RECEIPTS.			
		ACCOUNTS, 1885-86.	BUDGET ESTIMATE, 1886-87.	REVISED ESTIMATE, 1886-87.	ACCOUNTS, 1886-87.
Revenue—					
Principal Heads of Revenue—		Rx.	Rx.	Rx.	Rx.
Land Revenue	22,592,371	22,760,300	22,610,500	23,055,724
Opium	8,942,515	9,227,600	8,898,900	8,942,976
Salt	6,345,128	6,392,500	6,538,600	6,657,644
Stamps	3,663,174	3,694,400	3,721,100	3,751,280
Excise	4,152,136	4,134,800	4,265,600	4,375,174
Other Heads	A	6,747,001	7,715,500	7,631,000	7,699,333
TOTAL, PRINCIPAL HEADS	52,442,325	53,925,100	53,665,700	54,482,131
Interest	698,982	644,200	680,900	670,548
Post Office, Telegraph, and Mint	1,965,860	1,914,100	1,976,700	2,027,482
Receipts by Civil Departments	1,427,406	1,433,800	1,454,200	1,461,658
Miscellaneous	1,077,809	763,100	831,400	848,274
Railways	13,684,084	13,975,000	14,266,900	14,477,759
Irrigation	1,588,278	1,621,600	1,594,800	1,656,705
Buildings and Roads	615,581	680,100	690,800	727,574
Receipts by Military Departments	963,872	841,700	910,300	985,003
TOTAL REVENUE	74,464,197	75,798,700	76,071,700	77,337,134
Extraordinary Receipts—					
Assets of the Bengal Civil Fund	1,908,469			...
" Madras Civil Fund	2,257,000			..
" Bombay City Police Superannuation Fund	30,930			...
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	3,584,979	9,415,400	9,737,700	9,727,538
Unfunded Debt (net Incurred)	478,200	710,600	775,845
Deposits and Advances (net)	3,392,767	733,500	628,200	1,305,177
Loans to Municipalities, Native States, &c. (net Recoveries)	102,720	...	72,500	82,826
Capital of Railway Companies (net Receipts)	4,150,924	...	...	...
Remittances (net)	410,512	...	1,078,300	236,551
Secretary of State's Bills drawn	10,292,692	13,331,400	12,000,000	12,136,279
TOTAL RECEIPTS	100,595,190	99,757,200	100,299,000	101,601,350
Balance on 1st April—India	12,540,532	12,401,932	12,754,478	12,754,478
England £	2,249,378	4,777,978	4,726,585	4,726,585
GRAND TOTAL	115,385,100	116,937,110	117,780,063	119,082,413

Accounts and Estimates.

Transactions in India including those of "Exchange."

	For details, vide Abstract.	DISBURSEMENTS.			
		ACCOUNTS, 1885-86.	BUDGET ESTIMATE, 1886-87.	REVISED ESTIMATE, 1886-87.	ACCOUNTS, 1886-87.
Expenditure—		Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues	B	9,805,278	9,675,200	9,786,000	9,746,191
Interest	"	4,330,861	4,250,300	4,307,700	4,310,403
Post Office, Telegraph, and Mint	"	2,292,961	2,227,500	2,171,800	2,145,262
Salaries and Expenses of Civil Departments	"	12,243,689	12,354,900	12,650,100	12,638,516
Miscellaneous Civil Charges	"	4,634,598	4,848,600	4,723,000	4,701,057
Famine Relief and Insurance	"	1,500,000	1,361,300	311,900	309,020
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	632,055	109,200	187,900	183,077
Railway Revenue Account	"	14,415,797	15,696,700	15,700,600	15,666,427
Irrigation	"	2,303,747	2,352,900	2,396,400	2,310,654
Buildings and Roads	"	4,485,276	5,449,300	5,342,500	5,201,767
Army Services	"	20,097,779	18,266,000	19,070,600	19,525,042
Special Defence Works . . . . .	"	...	...	...	325,626
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	76,742,041	76,591,900	76,648,500	77,123,042
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	739,024	1,300	87,500	359,147
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—215,142	—976,700	—664,800	—323,482
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...	77,265,923	75,616,500	76,071,200	77,158,707
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	5,275,364	5,427,100	5,802,500	5,670,484
Special Defence Works	"	...	441,700	305,200	...
Capital charge involved in Redemption of Liabilities	End of B	1,086,045	4,844,200	4,914,500	4,914,546
Debt, Deposits, and Advances—					
Unfunded Debt (net discharged)	C	3,283,959	...	...	...
Deposits and Advances (net) . . . . .	"	...	...	...	...
Loans to Municipalities, Native States, &c. (net Payments)	"	...	897,600	...	...
Capital of Railway Companies (net Payments)	"	...	3,162,000	3,644,900	684,373
Remittances (net)	"	...	135,400	...	...
Secretary of State's Bills paid	"	10,992,746	13,331,400	11,948,100	12,177,689
TOTAL DISBURSEMENTS . . . . .	...	97,904,037	103,855,900	102,686,400	100,605,799
Balance on 31st March—India . . . . .	...	12,754,478	10,617,432	13,016,578	13,195,785
England £ . . . . .	...	4,726,585	2,463,778	2,077,085	5,280,829
GRAND TOTAL . . . . .	...	115,385,100	116,937,110	117,780,063	119,082,413

Revenue	74,464,197	75,798,700	76,071,700	77,337,134
Expenditure chargeable thereon	77,265,923	75,616,500	76,071,200	77,158,707
Surplus (+) or Deficit (—)	—2,801,726	+182,200	+500	+178,427

Abstract A.—Detail

[Rx. 1 is recorded for every 10 rupees, in respect
The figures in thick type are the

HEADS OF REVENUE.		BUDGET ESTIMATE, 1886-87.				
		India.			England.	Exchange.*
		Imperial.	Provincial.	Local.		Total.
Rx.		Rx.	Rx.	£	Rx.	Rx.
A.—Principal Heads of Revenue—						
I.—Land Revenue	14,254,800	8,363,300	142,200	...	...	22,760,30
II.—Opium	9,227,600	...	...	...	...	9,227,60
III.—Salt	6,354,600	37,900	...	...	...	6,392,50
IV.—Stamps	1,873,100	1,821,300	...	...	...	3,694,40
V.—Excise	2,101,600	2,030,000	3,200	...	...	4,134,80
VI.—Provincial Rates	2,100	643,900	2,263,100	...	...	2,909,10
VII.—Customs	1,006,300	166,900	...	...	...	1,173,20
VIII.—Assessed Taxes	1,200,600	257,500	...	...	...	1,458,10
IX.—Forest	562,700	590,600	...	...	...	1,153,30
X.—Registration	155,300	154,500	...	...	...	309,80
XI.—Tributes from Native States	712,000	...	...	...	...	712,00
TOTAL		37,450,700	14,065,900	2,408,500	...	53,925,10
B.—XII.—Interest		599,500	14,700	16,700	10,000	3,300
C.—Post Office, Telegraph, and Mint—						
XIII.—Post Office	1,151,400	2,700	3,000	...	...	1,157,10
XIV.—Telegraph	563,800	400	...	8,800	2,900	575,90
XV.—Mint	181,100	...	...	...	...	181,10
TOTAL		1,896,300	3,100	3,000	8,800	2,900
D.—Receipts by Civil Departments—						
XVI.—Law and Justice	22,300	273,600	100	...	...	296,00
XVII.—Police	36,500	243,500	...	...	...	280,00
XVIII.—Marine	5,300	299,000	17,900	...	...	322,20
XIX.—Education	71,800	112,800	200	...	...	184,80
XX.—Medical	1,200	144,700	57,900	...	...	203,80
XXI.—Scientific and other Minor Departments	100	40,200	14,900	2,000	600	57,80
TOTAL		26,100	50,600	11,800	500	89,20
E.—Miscellaneous —						
XXII.—Receipts in aid of Superannuation, &c.	235,200	29,300	100	96,400	32,100	393,10
XXIII.—Stationery and Printing	31,600	39,900	...	...	...	71,50
XXIV.—Exchange	...	...	...	...	...	...
XXV.—Miscellaneous	50,900	143,300	100,300	3,000	1,000	298,50
TOTAL		317,700	212,500	100,400	99,400	33,100
H.—Railways—						
XXVI.—State Railways (gross Earnings)	9,798,500	1,042,700	...	200	100	10,841,50
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,133,500	...	...	...	...	3,133,50
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...
TOTAL		12,932,000	1,042,700	...	200	100
J.—Irrigation—						
XXIX.—Major Works: Direct Receipts	332,800	581,500	...	...	...	914,30
Portion of Land Revenue due to Irrigation	555,700	...	...	...	...	555,70
XXX.—Minor Works and Navigation	29,000	114,200	1,400	...	...	144,60
TOTAL		924,500	695,700	1,400	...	1,621,60
K.—Buildings and Roads—						
XXXI.—Military Works	188,100	...	...	...	...	188,10
XXXII.—Civil Works	7,900	315,800	139,600	21,500	7,200	492,00
TOTAL		196,000	315,800	139,600	21,500	7,200
L.—Receipts by Military Departments—						
XXXIII.—Army: Effective	744,900	...	...	33,000	11,000	788,90
Non-Effective	48,100	...	...	3,500	1,200	52,80
TOTAL		793,000	...	...	36,500	12,200
TOTAL REVENUES		55,273,000	17,514,800	2,772,400	178,900	59,600
						75,798,70

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold during the year.

Revenue.

Transactions in India, including those of "Exchange." which appear in the General Account.

REVISED ESTIMATE, 1886-87.						ACCOUNTS, 1886-87.					
India.			England.	Exchange.*	Total.	India.			England.	Exchange.*	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
3,064,600	8,520,700	125,200	...	...	22,610,500	14,100,066	8,819,108	130,550	...	...	23,055,724
8,898,900	...	...	...	...	8,898,900	8,042,976	...	...	...	...	8,042,976
6,505,000	33,600	...	...	...	6,538,600	6,621,128	36,516	...	...	...	6,657,644
1,883,500	1,837,600	...	...	...	3,721,100	1,898,364	1,852,916	...	...	...	3,751,280
2,164,900	2,097,300	3,400	...	...	4,265,600	2,225,101	2,147,009	3,064	...	...	4,375,174
1,300	639,500	2,302,800	...	...	2,943,600	1,376	649,340	2,349,145	...	...	2,999,861
1,043,700	168,200	...	...	...	1,211,900	1,072,817	173,476	...	...	...	1,246,293
1,095,000	253,100	...	...	...	1,348,100	1,103,300	251,435	...	...	...	1,354,735
525,500	613,100	...	...	...	1,138,600	501,518	602,452	...	...	...	1,103,970
149,900	148,000	...	...	...	297,900	150,555	148,504	...	...	...	299,059
690,900	...	...	...	...	690,900	695,415	...	...	...	...	695,415
5,923,200	14,311,100	2,431,400	...	...	53,665,700	37,318,616	14,680,756	2,482,759	...	...	54,482,131
593,300	16,100	16,700	40,000	14,800	680,900	578,627	16,907	18,021	41,352	15,551	670,548
1,161,700	2,800	1,800	...	...	1,166,300	1,149,565	2,322	2,420	...	...	1,154,307
640,700	300	...	9,500	3,500	654,000	679,179	416	...	9,558	3,594	691,747
150,400	...	...	...	...	156,400	180,340	...	...	60	22	180,428
958,800	3,100	1,800	9,500	3,500	1,976,700	2,009,000	2,738	2,420	9,618	3,616	2,027,482
20,300	281,700	100	...	...	302,100	56,249	530,866	81	...	...	587,196
45,900	256,200	...	...	...	302,100	11,836	257,237	46,740	...	...	315,863
10,700	269,200	42,000	...	...	321,900	83,126	110,866	37	...	...	200,029
57,600	112,800	100	...	...	170,500	1,417	141,808	65,170	...	...	208,395
1,300	137,000	65,800	...	...	205,000	16	49,030	12,141	2,488	936	64,611
100	43,300	11,700	2,500	900	58,500	23,797	46,712	14,229	600	226	85,564
35,800	46,200	11,300	600	200	94,100	...	...	...	...	...	...
171,700	1,147,300	131,000	3,100	1,100	1,454,200	176,441	1,142,569	138,398	3,088	1,162	1,461,658
231,300	32,700	100	102,600	38,100	404,800	223,735	34,429	80	102,769	38,648	399,661
53,900	44,000	...	...	...	97,900	49,545	47,271	...	...	...	96,816
...	...	...	...	...	...	81,391	133,485	127,563	6,873	2,585	351,797
78,300	133,000	114,700	2,000	700	328,700	...	...	...	...	...	...
363,500	209,700	114,800	104,600	38,800	831,400	354,571	215,185	127,643	100,642	41,233	848,274
627,000	1,087,100	...	200	100	10,714,400	9,720,058	1,108,653	...	230	86	10,829,027
552,500	...	...	...	...	3,552,500	3,647,116	...	...	...	...	3,647,116
...	...	...	...	...	...	1,584	32	...	...	...	1,616
179,500	1,087,100	...	200	100	14,266,900	13,368,758	1,108,685	...	230	86	14,477,759
313,700	577,400	...	...	...	891,100	313,367	596,457	...	...	...	909,824
558,300	...	...	...	...	558,300	597,469	...	...	...	...	597,469
31,600	112,400	1,400	...	...	145,400	32,936	115,007	1,469	...	...	149,412
903,600	689,800	1,400	...	...	1,594,800	943,772	711,464	1,469	...	...	1,656,705
188,800	...	...	...	...	188,800	188,384	...	...	...	...	188,384
9,500	305,800	156,500	22,000	8,200	502,000	9,588	323,464	175,478	22,281	8,379	539,190
198,300	305,800	156,500	22,000	8,200	690,800	197,972	323,464	175,478	22,281	8,379	727,574
797,200	...	...	48,000	17,800	863,000	864,240	...	...	47,162	17,736	929,138
41,500	...	...	4,200	1,600	47,300	49,978	...	...	4,278	1,609	55,865
838,700	...	...	52,200	19,400	910,300	914,218	...	...	51,440	19,345	985,003
130,600	17,770,000	2,853,600	231,600	85,900	76,071,700	55,862,065	18,201,858	2,946,188	237,651	89,372	77,337,134

Abstract B.—Detail.

[Rx. is recorded for every 10 Rupees
The figures in thick type are th

BUDGET ESTIMATE, 1886-87.

	India.			England.	Exchange.†	Total.
	Imperial.	Provincial.	Local.			
A.—Direct Demands on the Revenues—	Rx.	Rx.	Rx.	£	Rx.	Rx.
1.—Refunds and Drawbacks	131,600	71,400	4,000	...	...	207,000
2.—Assignments and Compensations	560,700	740,300	...	...	...	1,301,000
Charges in respect of Collection, viz.:—						
3.—Land Revenue	412,700	2,741,200	434,100	600	200	3,588,800
4.—Opium (including cost of Production)	2,648,400	...	...	1,600	300	2,650,300
5.—Salt (including cost of Production)	395,800	100,800	...	...	...	496,600
6.—Stamps	23,300	60,800	...	51,900	17,300	153,300
7.—Excise	52,900	52,000	900	...	...	105,800
8.—Provincial Rates . . . . .	...	20,700	25,900	...	...	46,600
9.—Customs . . . . .	...	133,400	...	...	...	133,400
10.—Assessed Taxes	52,200	0,500	...	...	...	52,700
11.—Forest	325,200	413,900	...	2,400	800	742,300
12.—Registration	90,000	95,200	...	...	...	185,200
TOTAL	4,698,800	4,436,200	464,900	56,500	18,800	9,675,200
B.—Interest—						
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	415,400	...	...	2,603,000	867,700	3,886,100
14.—Interest on other Obligations	360,000	...	2,900	1,000	300	364,300
TOTAL	775,400	...	2,900	2,604,000	868,000	4,250,300
C.—Post Office, Telegraph, and Mint—						
15.—Post Office	1,000,300	39,700	71,900	114,100	39,000	1,354,000
16.—Telegraph	580,800	800	...	144,200	48,100	779,900
17.—Mint	84,500	...	...	6,800	2,300	93,600
TOTAL	1,761,600	40,500	71,900	265,100	88,400	2,227,500
D.—Salaries and Expenses of Civil Departments—						
18.—General Administration	612,400	705,600	84,000	256,600	85,500	1,744,100
19.—Law and Justice { Courts of Law	81,500	2,580,800	...	2,000	700	2,665,000
{ Jails	141,700	663,400	100	...	...	805,200
20.—Police	224,000	2,502,100	291,800	...	...	3,017,900
21.—Marine (including River Navigation)	250,500	122,700	2,400	212,500	70,800	658,900
22.—Education	15,500	855,400	455,300	200	100	1,326,500
23.—Ecclesiastical	172,400	...	...	300	100	172,800
24.—Medical	23,400	596,700	158,400	7,600	2,500	788,600
25.—Political	644,000	500	100	27,300	9,100	681,900
26.—Scientific and other Minor Departments	271,500	157,200	38,300	20,200	6,800	494,000
TOTAL	2,437,800	8,184,400	1,030,400	526,700	175,600	12,354,900
E.—Miscellaneous Civil Charges—						
27.—Territorial and Political Pensions	644,800	...	...	22,100	7,400	674,300
28.—Civil Furlough and Absentee Allowances	0,300	...	...	220,000	73,300	299,600
29.—Superannuation Allowances and Pensions	95,500	597,800	1,500	1,008,000	536,000	2,838,800
30.—Stationery and Printing	36,200	387,400	4,200	96,300	32,100	556,200
31.—Exchange	137,700	...	...	...	...	137,700
32.—Miscellaneous	96,900	132,100	75,000	28,500	9,500	342,000
TOTAL	1,017,400	1,117,300	80,700	1,974,900	658,300	4,848,600
F.—Famine Relief and Insurance—						
33.—Famine Relief . . . . .	...	1,000	...	...	...	1,000
34.—Construction of Protective Railways	500,000	...	...	...	...	500,000
35.—Construction of Protective Irrigation Works	111,300	...	...	...	...	111,300
36.—Reduction of Debt	749,000	...	...	...	...	749,000
TOTAL	1,360,300	1,000	...	...	...	1,361,300
Carried over	12,051,300	13,779,400	1,650,800	5,427,200	1,809,100	34,717,800

*The "Interest on Debt" is distributed as follows:—
Interest on Debt (other than that charged to Railways and Irrigation Works) as above 415,400
Under Railway Revenue Account 2,409,100
Under Irrigation 997,800

TOTAL

† See foot-note to Abstract A, p. 116.

BUDGET ESTIMATE, 1886-87.

India.		England.		Exchange.		Total.
Rx.	£	Rx.	£	Rx.	£	Rx.
415,400	2,603,000	867,700	3,886,100			
2,409,100	517,900	172,600	3,099,600			
997,800	...	...	997,800			
TOTAL	3,822,300	3,120,900	1,040,300	7,983,500		

f Expenditure.

pect of Transactions in India, including those of "Exchange."]
 ich appear in the General Account.

REVISED ESTIMATE, 1886-87.						ACCOUNTS, 1886-87.					
India.			England.	Exchange.†	Total.	India.			England.	Exchange.†	Total.
Imperial.	Provincial.	Local.	£	Rx.	Rx.	Imperial.	Provincial.	Local.	£	Rx.	Rx.
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
136,600	69,400	3,400	...	...	209,400	138,414	72,360	3,728	...	...	214,532
559,200	813,300	...	...	...	1,372,500	542,282	904,055	...	...	...	1,446,937
338,400	2,712,400	463,400	1,000	400	3,515,600	317,647	2,684,740	460,360	1,004	411	3,464,252
782,400	...	...	2,000	900	2,785,300	2,726,512	...	...	1,854	697	2,729,063
388,500	94,500	...	100	...	483,100	388,715	97,447	...	7	3	480,172
21,300	65,100	...	44,900	16,700	148,000	21,539	64,081	...	44,470	16,724	146,814
58,600	57,900	80	200	100	117,600	58,244	57,595	660	161	61	116,730
...	17,500	29,500	...	...	47,000	...	21,590	29,509	...	...	51,105
...	133,400	...	...	...	133,400	...	135,818	...	...	...	135,818
46,200	6,500	...	...	...	52,700	44,066	6,092	...	...	...	50,158
17,500	415,100	...	2,500	900	730,000	312,089	404,324	...	2,436	916	710,705
93,200	92,200	...	...	...	185,400	92,729	92,116	...	...	...	184,845
41,900	4,477,300	497,100	50,700	19,000	9,786,000	4,642,237	4,540,854	494,266	50,022	18,812	9,746,191
81,700	...	...	2,597,200	964,700	3,943,600	375,388	...	...	2,596,975	976,633	3,048,990
61,000	...	2,700	300	100	364,100	358,378	...	2,729	218	82	361,407
12,700	...	2,700	2,597,500	964,800	4,307,700	733,766	...	2,729	2,597,193	976,715	4,310,403
19,500	39,200	70,200	118,200	43,000	1,351,000	1,079,312	39,369	70,439	117,125	44,047	1,350,202
13,700	500	...	121,300	45,100	740,600	560,038	622	...	111,771	42,033	714,404
10,300	...	...	7,200	2,700	80,200	71,306	...	...	6,086	2,511	80,506
13,500	39,700	70,200	246,700	91,700	2,171,800	1,710,656	39,991	70,439	235,582	88,594	2,145,262
1,800	711,300	61,400	249,600	92,700	1,736,800	615,600	707,843	68,826	248,248	93,358	1,733,875
6,500	2,581,800	100	1,200	500	2,640,100	193,196	3,201,696	93	1,067	401	3,396,453
6,300	641,100	...	...	...	777,400	442,526	2,527,030	315,541	...	...	3,285,007
7,700	2,519,200	314,600	...	...	3,251,500	404,773	122,695	3,470	230,502	80,684	848,124
4,500	124,000	3,900	229,600	85,300	818,200	15,844	841,783	447,105	440	165	1,305,337
5,200	840,800	435,700	400	100	1,202,200	158,570	...	...	300	113	158,089
0,600	...	300	100	100	161,000	23,441	572,943	150,136	7,169	2,606	750,685
1,900	573,200	151,400	7,300	2,700	750,400	713,536	57	180	29,825	11,216	754,814
9,300	100	100	30,100	11,200	750,800	274,034	132,024	25,092	120,342	7,650	459,142
0,700	128,800	24,400	23,200	8,600	405,700	...	...	...	...	...	...
4,500	8,121,200	991,600	541,600	201,200	12,650,100	2,841,526	8,106,071	1,010,743	537,803	202,283	12,658,516
4,500	...	...	18,400	6,900	650,800	622,524	...	...	18,287	6,877	617,688
4,100	...	...	180,000	70,200	263,300	1,787	...	...	187,742	70,603	260,132
3,300	508,000	1,500	1,587,000	589,500	2,809,300	91,276	599,583	1,624	1,575,029	592,053	2,861,065
7,100	377,600	4,000	90,700	33,500	552,900	71,890	357,831	3,941	91,826	34,533	592,060
3,000	...	...	...	...	48,000	26,302	...	...	...	...	26,302
3,800	134,100	72,700	28,500	10,600	329,700	89,700	137,834	74,476	30,398	11,432	343,840
2,800	1,109,700	78,200	1,913,600	710,700	4,723,000	905,488	1,095,248	80,041	1,904,182	716,098	4,701,057
...	600	...	...	...	600	...	518	523	...	...	1,041
2,000	...	...	...	...	200,000	200,000	...	...	...	...	200,000
1,300	...	...	...	...	111,300	107,979	...	...	...	...	107,979
...
...	600	...	...	...	311,900	307,979	518	523	...	...	309,020
1,700	13,748,500	1,639,800	5,350,100	1,987,400	33,950,500	11,141,652	13,782,682	1,658,741	5,324,872	2,002,502	33,910,449

REVISED ESTIMATE, 1886-87.				ACCOUNTS, 1886-87.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
700	2,507,200	964,700	3,943,600	375,388	2,596,975	976,633	3,948,996
000	566,000	210,200	3,189,200	2,423,448	566,049	212,871	3,202,368
300	...	...	994,300	992,591	...	...	992,591
000	3,163,200	1,174,900	8,127,100	3,791,427	3,163,024	1,189,504	8,143,955

Abstract B.—Details

[Rx. is recorded for every 10 rupees]

HEADS OF EXPENDITURE.	BUDGET ESTIMATE, 1886-87.					
	India.			England.	Exchange.*	Total.
	Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.	£	Rx.	Rx.
Brought forward	12,051,300	13,770,400	1,650,800	5,427,200	1,809,100	34,717,800
G.—37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		100,200	...	...	...	100,200
H.—Railway Revenue Account—						
38.—State Railways: Working Expenses	4,868,500	700,600	...	...	...	5,569,100
Interest on Debt	2,019,400	389,700	...	517,000	172,600	3,009,600
Annuities in purchase of Railways	...	...	...	1,725,800	575,300	2,301,100
Interest on Capital deposited by Companies	400	...	...	309,000	103,000	412,400
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	497,500	...	...	...	...	497,500
Interest	3,100	...	...	2,690,600	896,900	3,590,600
40.—Subsidized Companies: Land, &c.	50,000	19,500	...	...	...	69,500
Advances of Interest	...	...	...	27,500	9,100	36,600
41.—Miscellaneous Railway Expenditure	105,000	15,000	...	...	...	120,000
TOTAL	7,544,200	1,124,800	...	5,270,800	1,756,900	15,696,700
J.—Irrigation—						
42.—Major Works: Working Expenses	272,300	339,400	...	...	...	611,700
Interest on Debt	509,700	488,100	...	...	...	997,800
43.—Minor Works and Navigation	539,600	198,200	2,800	2,100	700	743,400
TOTAL	1,321,600	1,025,700	2,800	2,100	700	2,352,900
K.—Buildings and Roads—						
44.—Military Works	1,152,300	...	...	2,300	800	1,155,400
45.—Civil Works	621,000	1,952,800	1,617,100	77,300	25,700	4,293,900
TOTAL	1,773,300	1,952,800	1,617,100	79,600	26,500	5,449,300
L.—Army Services—						
46.—Army: Effective	12,449,000	...	...	1,969,200	656,400	15,074,600
Non-Effective	839,400	...	...	1,764,000	588,000	3,191,400
TOTAL	13,288,400	...	...	3,733,200	1,244,400	18,266,000
LL.—Special Defence Works—						
47.—Special Defence Works	...	...	...	...	...	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	35,978,800	17,991,900	3,270,700	14,512,900	4,837,600	76,591,900
Transfers between Provincial and Local	...	+ 330,000	- 330,000	...	...	...
M.—Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	+ 100	+ 1,200	...	...	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	- 807,200	- 169,500	...	...	- 975.4
Total Expenditure charged against Revenue	35,978,800	17,514,800	2,772,400	14,512,900	4,837,600	75,616,5

	BUDGET ESTIMATE, 1886-87.			
	India.	England.	Exchange.	Total
	Rx.		Rx.	Rx.
N.—Expenditure not charged to Revenue—				
CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION WORKS—				
48.—State Railways	2,327,100	1,800,000	600,000	4,727,100
49.—Irrigation Works	700,000	...	...	700,000
TOTAL	3,027,100	1,800,000	600,000	5,427,100
SPECIAL DEFENCE WORKS	235,000	155,000	51,700	441,700
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES	...	4,844,200	...	4,844,200

Expenditure—continued.

spect of transactions in India, including those of "Exchange."]

REVISED ESTIMATE, 1886-87.						ACCOUNTS, 1886-87.					
India.			England.	Exchange.*	Total.	India.			England.	Exchange.*	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
224,700	13,748,500	1,639,800	5,350,100	1,987,400	33,950,500	11,141,652	13,782,682	1,658,741	5,324,872	2,002,502	33,910,449
	187,900	...	...	...	187,900	...	183,077	...	...	...	183,077
608,000	670,000	...	...	...	5,278,000	4,554,385	665,504	...	...	...	5,219,889
017,100	395,900	...	566,000	210,200	3,189,200	2,026,745	396,703	...	566,040	212,871	3,202,368
...	...	...	1,677,700	623,100	2,300,800	...	...	...	1,677,700	630,925	2,308,625
400	...	...	343,700	127,600	471,700	347	...	...	343,631	129,228	473,206
607,000	...	...	...	...	607,000	600,833	...	...	...	...	600,833
11,000	...	...	2,697,000	1,001,700	3,700,700	10,648	...	...	2,696,976	1,014,240	3,721,864
33,100	14,900	...	...	...	48,000	30,680	14,563	...	...	...	45,243
82,500	13,700	...	...	...	96,200	81,270	13,129	...	...	...	94,399
359,100	1,094,500	...	5,284,400	1,962,600	15,700,600	7,304,908	1,089,809	...	5,284,356	1,987,264	15,666,427
287,400	355,200	...	...	...	642,600	279,893	346,880	...	...	...	626,773
507,400	480,900	...	...	...	994,300	506,574	486,017	...	...	...	992,501
501,500	193,500	2,000	1,800	700	759,500	531,288	154,388	3,693	1,396	525	691,290
356,300	1,035,600	2,000	1,800	700	2,396,400	1,317,755	987,285	3,693	1,396	525	2,310,654
127,700	...	...	2,200	800	1,130,700	1,059,013	...	...	1,008	717	1,061,638
599,600	1,963,900	1,528,700	87,200	32,400	4,211,800	614,672	1,982,497	1,424,507	80,081	32,372	4,140,129
727,300	1,963,900	1,528,700	89,400	33,200	5,342,500	1,673,685	1,982,497	1,424,507	87,989	33,089	5,201,767
207,000	...	...	1,852,400	688,000	15,748,300	13,771,197	...	...	1,786,601	671,879	16,229,677
860,800	...	...	1,794,900	666,600	3,322,300	849,319	...	...	1,777,505	668,481	3,295,365
068,700	...	...	3,647,300	1,354,600	19,070,600	14,620,516	...	...	3,564,166	1,340,360	19,525,042
...	...	...	...	...	...	123,110	...	...	147,170	55,346	325,626
1,736,100	18,030,400	3,170,500	14,373,000	5,338,500	76,648,500	36,181,626	18,025,440	3,086,941	14,409,949	5,419,086	77,123,042
...	+ 311,400	- 311,400	...	...	...	...	+ 287,978	- 287,978	...	...	...
...	+ 32,700	+ 54,800	...	...	...	...	+ 206,449	+ 152,698	...	...	...
...	- 604,500	- 60,300	...	...	- 577,300	...	- 318,009	- 5,473	...	...	+ 35,665
1,736,100	17,770,000	2,853,600	14,373,000	5,338,500	76,071,200	36,181,626	18,201,858	2,946,188	14,409,949	5,419,086	77,158,707

REVISED ESTIMATE, 1886-87.				ACCOUNTS, 1886-87.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
3,328,300	1,344,000	499,200	5,171,500	3,305,221	1,321,074	496,810	5,123,105
625,500	4,000	1,500	631,000	544,615	2,009	755	547,379
3,953,800	1,348,000	500,700	5,802,500	3,849,836	1,323,083	497,565	5,670,484
130,300	127,500	47,400	305,200	...	...	...	...
...	4,914,500	...	4,914,500	...	4,914,546	...	4,914,546

Abstract C.—Details of Receipts and Disbursements

[Rx. is recorded for every 10 rupees in receipt]

The figures in thick type are the actuals.

	BUDGET ESTIMATE, 1886-87.			REVISED ESTIMATE, 1886-87.			ACCOUNTS, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Revenue (from Abstract A)	75,560,200	178,900	75,739,100	75,754,200	231,600	75,985,800	77,010,111	237,651	77,247,762
Exchange added to Revenue	59,600	...	59,600	85,900	...	85,900	85,372	...	89,372
Extraordinary Receipts	...	...	...	...	...	...	...	...	...
TOTAL	75,619,800	178,900	75,798,700	75,840,100	231,600	76,071,700	77,099,483	237,651	77,337,134
O.—Permanent Debt incurred—									
<i>Sterling Debt—</i>									
India 3½ p. c. Stock	...	...	...	...	4,914,500	...	...	4,914,546	...
India 3 p. c. Stock	...	...	...	...	5,207,500	...	...	5,207,446	...
Debenture and Debenture Stock	...	4,844,200	...	...	...	...	...	...	...
Proposed Loan	...	5,000,000	...	...	...	...	...	...	...
<i>Rupee Debt—</i>									
4 p. c. Rupee Loan	...	...	...	1,200,000	...	...	1,200,000	...	...
Stock Notes	1,000	...	...	1,500	...	...	8,860	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...
Proposed Loan	1,200,000	...	...	...	...	...	...	...	...
TOTAL	1,201,000	9,844,200	11,045,200	1,201,500	10,122,000	11,323,500	1,208,860	10,121,992	11,330,852
NET	...	...	9,415,400	...	...	9,737,700	1,208,860	10,121,992	9,727,532
P.—Unfunded Debt—									
Treasury Notes	...	...	...	800	...	...	450	...	...
Deposits of Service Funds	1,21,000	...	...	123,300	...	...	127,000	...	...
Savings Bank Deposits	3,643,000	...	...	5,309,500	...	...	5,353,975	...	...
TOTAL	3,765,700	...	3,765,700	5,433,600	...	5,433,600	5,481,434	...	5,481,434
NET	...	...	478,200	...	...	710,600	...	...	775,844
Q.—Deposits and Advances—									
Balances of Provincial Allotments	1,300	...	...	87,500	...	...	359,147	...	...
Commission for the Reduction of Debt	710,000	...	...	...	...	...	...	...	...
Excluded Local Funds	599,100	...	...	630,500	...	...	678,794	...	...
Political and Railway Funds	54,000	...	...	36,600	...	...	41,520	...	...
Departmental and Judicial Deposits	15,013,000	...	...	14,472,800	...	...	14,950,691	...	...
Advances	7,600,200	3,000	...	6,514,600	6,800	...	6,913,417	3,768	...
Suspense Accounts	11,500	...	...	21,600	...	...	148,280	...	...
Exchange on Remittance Accounts	1,247,500	...	...	1,380,200	...	...	1,362,389	...	...
Miscellaneous	35,800	...	...	70,700	9,800	...	63,564	9,812	...
TOTAL	25,439,200	3,000	25,442,200	23,244,500	16,600	23,261,100	24,526,802	13,580	24,540,382
NET	...	...	733,500	...	...	628,200	...	...	1,305,172
Carried over	106,025,700	10,026,100		105,719,700	10,370,200		108,316,579	10,373,223	

r than Revenue and Expenditure.

actions in India, including those of "Exchange."]
appear in the General Account.

	BUDGET ESTIMATE, 1886-87.			REVISED ESTIMATE, 1886-87.			ACCOUNTS, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
liture, Imperial and ncial (from Ab- B) ge, charged as ilitare	57,241,400	14,512,900	71,754,300	56,937,000	14,373,000	71,310,000	57,294,007	14,409,040	71,703,056
Provincial Sur- pluses, transfer- red to "Deposits"	4,837,600	...	4,837,600	5,338,500	...	5,338,500	5,410,086	...	5,419,086
—Provincial De- ficits, charged against "De- posits"	+ 1,300	...	+ 1,300	+ 87,500	...	+ 87,500	359,147	...	359,147
	—976,700	...	—976,700	—664,800	...	—664,800	—323,482	...	—323,482
TOTAL	61,103,600	14,512,900	75,616,500	61,698,200	14,373,000	76,071,200	62,748,758	14,409,040	77,158,797
liture not charged venue — A Expenditure on lic Works not ged against Reve-	3,027,100	1,800,000		3,953,800	1,348,000		3,849,836	1,323,083	
l Defence Works	235,000	155,000		130,300	127,500		...	...
l charge involved edemption of Lia- ies	...	4,844,200		...	4,914,500		...	4,914,546	
—Exchange on Expenditure not charged to Revenue	651,700	...		548,100	...		497,515	...	
TOTAL	3,913,800	6,799,200	10,713,000	4,632,200	6,390,000	11,022,200	4,347,401	6,237,629	10,585,030
Permanent Debt charged—									
Debt—									
India bonds	...	...		...	...		...	320	
p. c. Stock	...	...		...	...		...	...
p. c. Debentures	...	...		...	...		...	...
p. c. Stock	...	...		...	...		...	...
Indian Railway De- ures	...	...		...	...		...	...
Indian Railway De- ure Stock	...	...		...	...		...	1,000	
Bengal Railway entures	...	409,700		...	409,700		...	409,700	
Debt—									
Loan	...	...		...	...		...	...
Loans	...	...		...	...		...	...
under discharge	1,219,100	...		2,100	...		2,313	...	
cial Debentures	...	...		1,130,800	...		1,147,112	...	
Notes	1,000	...		43,200	...		30,535	...	
aneous	...	...		...	...		6,334	...	
TOTAL	1,220,100	409,700	1,629,800	1,176,100	409,700	1,585,800	1,192,294	411,020	1,603,314
NET	...	...	...	...	...	...	...	...	...
funded Debt—									
Loans	...	...		200	...		220	...	
ry Notes	...	...		3,000	...		2,300	...	
s of Service	...	...		...	...		...	...
s	63,400	...		70,500	...		69,909	...	
s Bank Deposits	3,224,100	...		4,649,300	...		4,633,160	...	
TOTAL	3,287,500	...	3,287,500	4,723,000	...	4,723,000	4,705,589	...	4,705,589
NET	...	...	...	...	...	...	...	...	...
osits and Ad- ices—									
s of Provincial ments	976,700	...		664,800	...		323,482	...	
ssion for the Re- on of Debt	500	...		...	...		...	...
ad Local Funds	594,200	...		666,900	...		717,372	...	
l and Railway s	50,000	...		46,400	...		49,351	...	
mental and Judi- deposits	15,210,800	...		14,443,700	...		14,915,051	...	
es	7,818,600	3,000		6,680,000	8,100		7,028,718	6,280	
ie Accounts	20,100	...		72,600	...		132,473	...	
aneous	34,800	...		43,500	...		62,478	...	
TOTAL	24,705,700	3,000	24,708,700	22,624,800	8,100	22,632,900	23,228,925	6,280	23,235,205
NET	...	...	...	...	...	...	...	...	...
arried over	94,230,700	21,724,800	...	94,854,300	21,180,800	...	96,222,967	21,064,878	...

Abstract C.—Details of Receipts and Disbursements

	BUDGET ESTIMATE, 1886-87.			REVISED ESTIMATE, 1886-87.			ACCOUNTS, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	106,025,700	10,026,100		105,719,700	10,370,200		108,316,579	10,373,223	
R Loans to Municipalities, Native States, &c.	484,400	...	484,400	1,085,200	...	1,085,200	1,136,086	...	1,136,086
NET	...	...	0	...	...	72,500	...	...	82,800
S Capital Receipts from Railway Companies									
On Account of Subscribed Capital	2,300	2,058,200		600	1,293,600		700	4,135,372	
Repayments	1,684,700	...		1,768,900	4,500		1,828,137	4,439	
TOTAL NET	1,687,000	2,058,200	3,745,200	1,769,500	1,298,100	3,067,600	1,828,837	4,139,811	5,968,640
	...	...	0	...	...	0	...	...	0
T Remittances—									
Inland Money Orders	8,250,000	...		10,186,800	...		10,538,909	...	
Other Local Remittances (net)	...	...		9,900	...		11,175	...	
Other Departmental Accounts	485,300	...		582,200	...		143,178	...	
Net Receipts by Civil Treasuries from—									
Post Office	489,900	...		2,193,200	...		2,122,428	...	
Guaranteed Railways	3,649,200	...		3,980,300	...		3,722,951	...	
Net Receipts from Civil Treasuries by—									
Telegraph	103,400	...		53,000	...		62,548	...	
Marine	207,100	...		349,400	...		382,986	...	
Military	12,156,000	...		12,701,800	...		13,012,338	...	
Public Works	4,989,000	...		6,663,600	...		5,289,540	...	
Remittance Account between England and India	2,731,300	192,500		2,254,300	228,400		2,211,640	234,859	
TOTAL NET	33,061,200	192,500	33,253,700	38,975,000	228,400	39,203,400	37,497,693	234,859	37,732,552
	...	...	0	...	...	1,078,300	...	...	236,55
U Secy. of State's Bills drawn	...	13,331,400	13,331,400	...	12,000,000	12,000,000	...	12,136,279	12,136,279
Total Receipts	141,258,300	25,608,200	...	147,549,400	23,896,700	...	148,779,195	26,884,172	...
V Opening Balance	12,401,932	4,777,978	...	12,754,478	4,726,585	...	12,754,478	4,726,585	...
Grand Total	153,660,232	30,386,178	...	160,303,878	28,623,285	...	161,533,673	31,610,757	...

her than Revenue and Expenditure—continued.

	BUDGET ESTIMATE, 1886-87.			REVISED ESTIMATE, 1886-87.			ACCOUNTS, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Brought forward .	Rx. 94,230,700	£ 21,724,800	Rx. ...	Rx. 94,854,300	£ 21,180,800	Rx. ...	Rx. 96,222,967	£ 21,064,878	Rx. ...
Loans to Municipalities, Native States, &c. NET .	1,382,000 ...	... ...	1,382,000 897,600	1,012,700 ...	... ...	1,012,700 0	1,053,260 ...	... ...	1,053,260 0
Payments to Railway Companies on Capital Account—									
For discharge of Debenture .	...	1,458,200		{ ...	1,417,800		...	1,417,800	
For Expenditure .	3,420,900	2,028,100		{ 3,616,200	1,678,500		3,641,145	1,594,076	
TOTAL NET .	3,420,900 ...	3,486,300 ...	6,907,200 3,162,000	3,616,200 ...	3,096,300 ...	6,712,500 3,644,900	3,641,145 ...	3,011,876 ...	6,653,021 6,84,373
Remittances—									
Inland Money Orders .	8,250,000	...		10,186,800	...		10,519,085	...	
Other Departmental Accounts .	494,400	...		581,700	...		155,388	...	
At Payments into Civil Treasuries by—									
Post Office .	489,900	...		2,193,200	...		2,137,247	...	
Guaranteed Railways .	3,649,200	...		3,980,300	...		3,722,951	...	
At Issues from Civil Treasuries to—									
Telegraph .	103,400	...		53,000	...		62,234	...	
Marine .	207,100	...		349,900	...		378,399	...	
Military .	12,156,000	...		12,701,800	...		12,916,977	...	
Public Works .	4,989,000	...		5,618,300	...		5,176,278	...	
Remittance Account between England and India .	338,800	2,711,300		191,000	2,269,100		174,268	2,253,174	
TOTAL NET .	30,677,800 ...	2,711,300 ...	33,389,100 135,400	35,856,000 ...	2,269,100 ...	38,125,100 0	35,242,827 ...	2,253,174 ...	37,496,001 0
Secy. of State's Bills paid .	13,331,400	...	13,331,400	11,948,100	...	11,948,100	12,177,689	...	12,177,689
Total Disbursements .	143,042,800	27,922,400		147,287,300	26,546,200		148,337,888	26,329,928	
Closing Balance .	10,617,432	2,463,778		13,016,578	2,077,085		13,195,785	5,280,829	
Grand Total .	153,660,232	30,386,178		160,303,878	28,623,285		161,533,673	31,610,757	

Abstract D.—Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.

A—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1886-87.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Balance at end of 1885-86 (by Revised Estimates, 1885-86)	...	303,437	...	84,184	167,604	386,275	160,117	273,423	643,871	2,018,911
Added in 1886-87	100	...	...	...	...	...	...	100
Spent in 1886-87	...	172,700	...	51,200	6,500	186,300	57,600	42,700	290,200	807,200
Balance at end of 1886-87	...	130,737	100	32,984	161,104	199,975	102,517	230,723	353,671	1,211,811
Revised Estimate, 1886-87.										
Balance at end of 1885-86 (by Accounts)	...	311,715	...	96,983	146,981	446,214	170,463	355,016	710,347	2,237,715
Added in 1886-87	32,700	...	32,700
Spent in 1886-87	...	147,200	...	37,100	35,100	149,800	27,400	...	207,900	604,500
Balance at end of 1886-87	...	164,515	...	59,883	111,881	296,414	143,063	387,716	502,447	1,665,915
Accounts, 1886-87										
Balance at end of 1885-86	...	311,715	...	96,983	146,981	446,214	170,463	355,016	710,347	2,237,715
Added in 1886-87	71,743	...	52,911	...	3,106	78,689	...	206,441
Spent in 1886-87	...	115,656	...	28,576	...	12,408	...	...	161,369	318,000
Balance at end of 1886-87	...	196,059	71,743	68,407	199,892	433,806	173,569	433,705	548,978	2,126,155

B.—Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1886-87.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Balance at end of 1885-86 (by Revised Estimates, 1885-86)	9,636	59,090	20,800	6,527	179,228	35,858	158,178	374,071	110,765	954,155
Added in 1886-87	...	...	...	1,200	...	...	...	...	...	1,200
Spent in 1886-87	1,700	12,600	20,700	...	67,200	14,000	12,400	27,700	13,200	169,500
Balance at end of 1886-87	7,936	46,490	100	7,727	112,028	21,858	145,778	346,371	97,565	785,855
Revised Estimate, 1886-87.										
Balance at end of 1885-86 (by Accounts)	11,471	69,551	18,865	4,891	218,071	13,893	162,232	469,853	176,545	1,145,375
Added in 1886-87	...	...	2,100	400	...	9,900	5,000	20,000	17,400	54,800
Spent in 1886-87	900	12,300	...	...	47,100	...	...	...	...	60,300
Balance at end of 1886-87	10,571	57,251	20,965	5,291	170,971	23,793	167,232	489,853	193,945	1,139,875
Accounts, 1886-87.										
Balance at end of 1885-86	(a) 11,470	(a) 69,552	(a) 18,863	4,891	218,071	(a) 13,894	(a) 162,233	469,853	(a) 176,546	(a) 1,145,377
Added in 1886-87	384	...	23,985	...	...	2,288	20,714	65,373	39,954	152,699
Spent in 1886-87	...	3,881	...	1,169	423	...	...	...	...	5,477
Balance at end of 1886-87	11,854	65,671	42,848	3,722	217,648	16,182	182,947	535,226	216,500	1,299,599

Statement No. II.

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1887 ON PERENNIAL CANALS.

Statement in Acres of Crops irrigated in Canal Districts.

DESCRIPTION OF CROPS.	Umballa.	Karnal.	Rohtak.	Delhi.	Hissar.	Jind State.	Bikanir State.	Kalsia State.	Gurdās-pur.	Amritsar.	Lahore.	Ludhiana.	Ferozepore.	Faridkot State.	Nabha State.	Patiala State.	Gujranwala.	Peshawar.	TOTAL.
Sugarcane .	477	10,487	18,377	21,266	111	3,759	...	113	7,690	6,026	2,819	1,475	73	5	2	44	53	234	73,011
Rice .	1,581	11,127	1,654	1,076	11,762	6,607	...	922	10,000	27,234	15,076	5	66	2	2	...	2,393	836	90,343
Cotton .	6	6,224	3,483	2,122	17,351	7,813	145	261	1,126	7,309	25,280	1,338	8,464	2,143	534	451	95	5,867	90,012
Indigo .	...	...	...	...	...	...	...	...	...	...	166	...	104	...	...	...	...	30	300
Others .	52	7,144	11,720	5,745	14,394	14,417	93	772	1,968	35,868	63,899	6,809	65,871	16,024	3,882	7,721	2,331	33,026	291,736
TOTAL KHARIF, 1887	2,116	34,982	35,234	30,209	43,618	32,596	238	2,068	20,784	76,437	107,240	9,627	74,578	18,174	4,420	8,216	4,872	39,993	545,402
TOTAL KHARIF, 1886	1,888	26,478	25,722	23,996	30,498	23,328	390	978	17,648	60,420	85,139*	4,656	29,025	5,528	625	215	...	14,906	351,440

* This is the correct acreage and differs from that shown in the Statement of Kharif of 1886.

LAHORE :

Dated 22nd February, 1888.

F. J. HOME, Lieut.-Colonel, R. E.,
Offg. Joint Secy. to Govt., Punjab, P. W. D., Irrigation Branch.

Statement No. III.
IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1887 ON PERENNIAL CANALS.
Statement in Acres of Crops irrigated in Canal Divisions.

DESCRIPTION OF CROPS.	WESTERN JUMNA CANAL.				BARI DOAB CANAL.			SIRHIND CANAL.			Chenab Canal Division.	Swat River Canal Division.	TOTAL.
	Karnal Division.	Hansi Division.	Delhi Division.	TOTAL.	1st Division.	2nd Division.	TOTAL.	†Ludhiana Division.	‡Ferozepore Division.	TOTAL.			
Sugarcane . . .	1,801	10,658	42,131	54,590	7,272	9,263	16,535	1,529	70	1,599	53	234	73,011
Rice . . .	7,236	22,590	4,903	34,729	14,201	38,109	52,310	18	57	75	2,393	836	90,343
Cotton . . .	179	30,785	6,175	37,139	6,908	26,807	33,715	2,879	10,317	13,196	95	5,867	90,012
Indigo . . .	...	...	...	...	...	166	166	...	104	104	...	30	300
Others . . .	2,192	38,268	13,098	53,558	25,578	76,157	101,735	23,374	77,712	101,086	2,331	33,026	291,736
TOTAL KHARIF, 1887 .	11,408	102,301	66,307	180,016	53,959	150,502	204,461	27,800	88,260	116,060	4,872	39,993	545,402
TOTAL KHARIF, 1886 .	9,657	72,029	51,592	133,278	38,662	124,546*	163,207	* 6,514	* 33,535	40,049	...	14,906	351,440

* This is the correct acreage and differs from that shown in the Statement of Kharif of 1886.
† Late 3rd Division.
‡ " 4th "

LAHORE: F. J. HOME, Lieut.-Colonel, R.E.,
The 22nd February, 1888. Offg. Joint Secy. to Govt., Punjab, P. W. D., Irrigation Branch.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 12. } CALCUTTA, SATURDAY, MARCH 24, 1888.

 Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 22nd March, 1888. :

No. 26.—Mr. T. F. Fforde is appointed to be a Deputy Commissioner of the 4th grade in Burma.

MEDICAL.

The 21st March, 1888.

No. 128.—APPOINTMENT.—Surgeon F. F. Perry, Professor of Surgery in the Lahore Medical College, to officiate as Ophthalmic Surgeon and Professor of Ophthalmic Surgery in the Medical College, Calcutta, during the absence on furlough of Surgeon-Major R. C. Sanders, or until further orders.

The 22nd March, 1888.

No. 132.—The services of Surgeon G. Jameson, M.B., are placed temporarily at the disposal of the Government of Bengal.

SANITARY.

The 21st March, 1888.

No. 106.—The following Ordinance passed by the Legislature at

Mauritius last year on the subject of quarantine is published for general information :—

ORDINANCE No. 6 OF 1887.

An Ordinance enacted by His Honour the Officer Administering the Government of Mauritius with the advice and consent of the Council of Government thereof to consolidate and amend the laws relating to Quarantine.

I assent.

6th September 1887.

F. FLEMING.

Whereas it is expedient to consolidate and amend the laws relating to Quarantine.

Be it therefore enacted by His Honour the Officer Administering the Government with the advice and consent of the Council of Government as follows :—

CHAPTER I.

PRELIMINARY.

Short Title.

1. This Ordinance may be cited as the Quarantine Ordinance 1887.

2. In this Ordinance and Regulations made under this Ordinance, if not inconsistent with the context, the following words and expressions have the meanings hereinafter assigned to them.

Interpretation of words.

“The Board” means the General Board of Health.

“Master” means the Master or other person for the time being in command of a Vessel.

“Contagious” or “Infectious Disease” shall mean and include Cholera, Yellow Fever, Plague, Typhus, Small Pox and any other disease declared by Regulations to be a contagious or infectious disease.

“Infected place” and “infected Vessel” mean a place or vessel where a contagious or infectious disease prevails or prevailed at the time referred to in the context.

“Superintendent” means any person in charge of a Quarantine Station.

“Immigrant” means any Indian labourer immigrating into this Colony and any child or female arriving with such immigrant and for whose introduction passage money has been or may be paid by the Government or any employer.

“Regulations” mean the Regulations made by the Board.

“Prescribed” means prescribed by this Ordinance or Regulations.

3. The Board may from time to time make such Regulations (not contrary to the provisions of this Ordinance) as they may deem necessary for preventing the introduction of contagious or infectious disease into this colony, the control and management of Quarantine Stations, the prevention of illegal communications with or escapes from stations and vessels in quarantine, the prevention or mitigation of disease at stations, supplies to persons placed there and the rates payable for such supplies, communications with and from stations and vessels in quarantine, defining the limits of the Roadstead and Quarantine grounds and such other Regulations as may be necessary to carry out the provisions of this Ordinance. The Board may from time to time repeal or amend any such regulations.

(2) Such Regulations may provide for the imposition of a fine not exceeding Rs. 500 or Imprisonment not exceeding 3 months for any breach or contravention thereof.

(3) Such regulations shall in all other respects be deemed and dealt with as regulations made by the Board under Ordinance 8 of 1874. Provided that whenever the Governor in Executive Council shall consider it necessary that any such regulations be put in force immediately he may order such regulations to be published in the Government Gazette, and on such publication such regulations shall be and remain in force so long as they are not disallowed by the Council of Government.

4. The Board shall appoint yearly a Quarantine Committee composed of the President, Vice President, two or more members of the Board, and the Mayor of Port Louis.

The Committee (three of whom shall be a quorum) shall, subject to the instructions of the Board, have all the powers (except that of making regulations) and shall discharge all the duties of the Board with regard to quarantine. All proceedings and orders of the Committee shall be deemed proceedings and orders of the Board.

Until a new Committee is appointed by the Board, the Quarantine Committee appointed under Ordinance No. 14 of 1880 shall be deemed the Quarantine Committee under this Ordinance.

5. All proceedings and orders of the Board or Committee shall be immediately reported to the Governor and shall be subject to his approval and may be amended or disallowed by him.

Proceedings and orders to be reported to the Governor.

In all provisions of this Ordinance subsequent to this Article (except provisions referring to regulations to be made by the Board) when the Board is referred to, the word Board will be deemed to include the Quarantine Committee.

6. The Chief Medical Officer is charged with the execution of this Ordinance and of any measures ordered for the execution thereof, and shall issue to every Local Sanitary Authority, Sanitary Inspector, and other officers of the Board, and to any Health Officer, any orders and instructions that may be necessary to carry out the provisions of the Ordinance and any decision of the Board after it has been approved by the Governor.

Execution of the Ordinance.

CHAPTER II.

RULES TO BE OBSERVED ON ARRIVAL OF VESSELS.

7. If a vessel arriving at Mauritius shall, before being admitted to pratique, enter any harbour thereof, the master or owner shall be liable to a fine not exceeding Rs. 2,000.

Vessel not to enter Harbour before Pratique.

And any person who shall leave such vessel previous to such Pratique, except to go into Quarantine as herein provided, shall be liable to a fine not exceeding Rs. 500 and imprisonment not exceeding six months.

8. On the arrival of any vessel at Mauritius, no persons whatever, except Pilots, the Superintendent, the Health Officer and the master of the Lightship at the Bell Buoy or other officers authorized by Regulations, shall go within 100 metres of such vessel until the Pilot shall have brought her into Harbour. And in no case whatever shall any person, other than the officers referred to, and crews of their respective boats come into actual contact with the vessel until she has been admitted to pratique. Any person transgressing either of these provisions shall be liable to a fine not exceeding Rs. 500 and to imprisonment not exceeding two months. The boat or boats which may have been used for such unlawful purpose may be forfeited.

Vessel not to be approached.

9. When any vessel shall come to Mauritius, any person who before such vessel shall have entered any harbour thereof shall approach within 100 metres of such vessel, and who shall within 21 days thereafter land upon or come within low water mark of the shore of any part of the Island, or enter any harbour, creek or river thereof, shall be liable to a fine not exceeding Rs. 500 and Imprisonment not exceeding three months.

Penalty imposed on persons coming to the colony after having been within 100 metres of Vessel.

Provided that these provisions shall not extend to any of the officers referred to in article 8, or the crews of their respective boats approaching such vessel in conformity with this Ordinance and Regulations, or to any person who shall have approached such vessel after pratique shall have been obtained therefor.

10. When any vessel shall come to Mauritius, any person who, having been on board thereof or of any boat belonging thereto, before pratique is obtained, shall within 21 days, land on any part of the Island, or enter any harbour, creek or river, or approach by sea within low water mark of any part of the shore of the said Island, except for the purpose of going into Quarantine, shall be liable to a fine not exceeding Rs. 500 or Imprisonment not exceeding three months.

Penalty on persons coming from vessel before pratique.

11. Whenever any person shall, in contravention of the provisions hereinbefore contained, enter any harbour, creek or river, or approach by sea within low water mark of any part of the Island, it shall be lawful for any Constable, or Officer of Police, or any Officer of the Board, or of the Harbour Department without warrant, to apprehend such person, and any boat or other conveyance on or in which he may be, and all articles which may be in his possession at the time, and to detain him and them, at a safe distance from any other person whatever until it shall be ascertained whether quarantine therefor shall be required.

Police and Officers of Harbour Department to seize in case of contravention.

12. Any Officer making any seizure in terms of the preceding article, shall, as soon as may be thereafter, inform the Chief Medical Officer, in order that immediate steps may be taken for having such person and any boat or conveyance or other articles aforesaid put in Quarantine or dealt with otherwise according to Law. The Board may order such person to be placed in a Quarantine station to be dealt with as in Chapter V. provided. And such Officer and all persons in the boat with him at the time, shall abstain from any communication with any person on shore for such period thereafter as may be ordered by the Board.

Such officer to detain person, &c., as soon as may be thereafter, inform the Chief Medical Officer.

13. The Pilot shall approach the vessel to windward, within speaking distance and shall not go alongside or on board unless he shall believe that the vessel is free from infectious or contagious disease. As soon as convenient after his arrival alongside or going on board, he shall deliver to the Master a copy of Schedule A, and he shall put to the master the questions contained in a printed form, conformably to Schedule B, with copies of which Schedules, every Pilot shall be bound to provide himself at the Port Office and the master shall, without delay, write upon the said form the Answers to the said questions and shall return the same so completed to the Pilot.

Any Pilot omitting or dispensing with these formalities shall be liable to a fine not exceeding Rs. 2,000, and to imprisonment for a period not exceeding four months.

14. The Health Officer who shall be accompanied by a Port Officer shall approach the vessel on the windward side and within speaking distance. He shall go on board if he thinks himself warranted so to do from the information obtained by him from the Pilot, Master or any person on board, and as soon as possible after arriving on board he shall require and obtain from the Pilot the answers furnished by the Master as above provided.

15. The Health Officer and Superintendent after going on board, shall inspect the Immigrants and any person on board whom they may have reason to believe is affected with a contagious disease, and they may call for and examine the ship's books and papers.

Any person impeding the Health Officer or Superintendent in such inspection or refusing to produce the ship's books and papers in his custody, shall be liable to a fine not exceeding Rs. 500.

16. If the Health Officer shall arrive alongside of a vessel before the arrival of a Pilot on board, he may require from the master all the necessary information, and upon being satisfied of the sanitary condition of the vessel and persons therein, he may go on board without waiting for the arrival of the Pilot.

17. Whenever the Health Officer, either from stress of weather, or from any circumstance of "Force Majeure" shall be prevented from going alongside of the vessel, and when the answers of the Master as above provided shall satisfy the Pilot that there is no contagious or infectious disease on board, the Pilot may, upon his own responsibility, bring the vessel to anchor in the Harbour, but communication with such vessel shall not be allowed until she shall have been admitted to pratique by the Health Officer as hereinafter provided.

18. All Masters of vessels having sailed from an infected place, or having communicated otherwise than by signal with any infected vessel or place who shall fail to make a true declaration thereof to the Pilot, Health Officer or Superintendent who shall come alongside or on board such vessel, shall be liable to a fine of not less than Rs. 200 and not exceeding Rs. 2,000.

If the Master who fails to make such declaration knew that the place from which he sailed was an infected place or that his vessel communicated with an infected vessel, he shall be liable to the penalties provided in the next article.

19. All Masters and Surgeons of vessels who knowing that a contagious or infectious disease exists or existed on board during the voyage, shall fail to make a true declaration thereof to the Pilot, Health Officer or Superintendent, or who shall employ any means for concealing from the inspection of the Health Officer or Superintendent, any individual afflicted with a contagious or infectious disease shall be liable to a fine not less than Rs. 400 nor more than Rs. 2,000 and to imprisonment for not less than three months nor more than one year.

20. Every Surgeon of a vessel, convicted of having concealed from the Master the existence of any contagious or infectious disease in any one or more of the persons on board, and every Health Officer or Superintendent or Pilot convicted of having through connivance with the Master or Surgeon of the Vessel, or otherwise knowingly allowed the introduction into any port in Mauritius of any vessel having a contagious or infectious disease on board, shall be liable to the penalties mentioned in the preceding article.

21. The Master and all persons on board of any vessel arriving off Mauritius or Flat Island, are bound to answer the questions and inquiries which may be made to them by the Health Officer, Superintendent or Pilot, respectively, and every person who shall neglect or refuse to answer or shall answer falsely or evasively shall be liable to a fine not exceeding Rs. 2,000.

22. If the Health Officer shall determine that the vessel does not require to perform quarantine he shall admit her immediately to pratique, and the Pilot may bring her to anchor in the harbour, and whenever pratique shall have been granted, communication with the vessel shall be permitted, and the same shall be announced by means of a red flag hoisted at the fore, which flag shall, if required, be furnished by the Port Officer for that purpose.

23. If the Master in answer to the questions hereinbefore provided, report to the Pilot, or if the Health Officer shall after investigation believe, that a contagious or infectious disease exists on board, or existed on board within 21 days previously, or that the vessel did, within the said period communicate (otherwise than by signal) with any infected vessel or place, the Pilot, or if the Pilot is not on board, the Health Officer shall immediately put the vessel in temporary quarantine.

24. If the Master shall fail to produce to the Health Officer a certificate commonly called a Bill of Health from the competent authorities of the place from which the vessel arrives, and of any place at which the vessel touched on her voyage (duly signed by the British Consul if there is a resident British Consul at any of the places referred to) to the effect that neither cholera, small pox, plague, nor any epidemic contagious or infectious disease prevailed in any degree at any of the places referred to, the Health Officer shall put the vessel in temporary quarantine.

25. If in any case it appears to the Health Officer after investigation that the vessel arrives from an infected place, or that the vessel has during her voyage communicated otherwise than by signal with an infected place or vessel, or if the vessel arrives with immigrants, or if in any case the Health Officer shall consider that it is necessary that the vessel should not be immediately admitted to pratique, the Health Officer shall put the vessel in temporary quarantine.

26. Whenever a vessel is put in temporary quarantine as above indicated, the Health Officer or the Pilot shall order a Yellow Flag to be hoisted at the Fore, and the vessel shall thereupon be deemed a vessel in quarantine, until admitted to pratique by order of the Governor.

The Health Officer shall forthwith report to the Chief Medical Officer his reasons for imposing such temporary quarantine.

The Chief Medical Officer shall lay the report as speedily as possible before the Board, and the Board shall consider such Report and all the circumstances of the case, and shall decide whether pratique is to be granted or whether the vessel must remain in quarantine, or be otherwise dealt with as hereafter provided.

CHAPTER III.

POWERS OF BOARD AS TO QUARANTINE AND OTHER MEASURES.

27. When a contagious or infectious disease exists or existed on board a vessel within 21 days from her arrival, the Board may order the vessel to perform quarantine for the time prescribed with reference to the disease with which the vessel is infected.

28. When a vessel has within 21 days before her arrival communicated otherwise than by signal with any infected vessel or place, the Board may order the vessel to perform quarantine for such a number of days as when added to the time which has elapsed since the vessel communicated with such infected place or vessel, will not exceed the time prescribed for quarantine with regard to the disease with which the vessel may be supposed to be infected.

29. When a vessel arrives without a Bill of Health as in article 24 mentioned the Board may order the vessel to perform quarantine for such a number of days as when added to the time which has elapsed since the vessel's departure from the port or place which she left without such Bill, will not exceed 21 days.

Quarantine for 48 hours may be ordered in any case.

30. The Board may in any case order that a vessel shall perform quarantine for any period not exceeding 48 hours from the day of arrival.

31. When a vessel arrives with Immigrants, the Board may order that the vessel shall remain in quarantine until the clothes of the passengers and crew have been washed, the vessel fumigated and such other sanitary measures as the Board shall direct, have been carried out.

When a vessel arrives with passengers from any port in India, Ceylon, the Straits Settlements, Java or China within twenty-one days from her departure from any such port and without a duly qualified Medical Practitioner on board, the Board

may if it is thought advisable order the passengers to be put in quarantine for any time not exceeding twenty-one days from the departure of the vessel from such port.

32. In cases coming under Articles 27 and 28, the Board may further order that before the vessel is admitted to pratique, the said vessel shall be fumigated and disinfected in such manner as the Board shall direct, and that articles or goods likely to introduce into the colony the disease with which the vessel is infected shall not be landed until such articles or goods have been disinfected.

The Board shall by Regulations specify and declare the articles and goods which are likely to introduce into the colony a contagious or infectious disease.

Except such goods as may be specified in any such Regulations, cargo shall not be liable to be disinfected under this article.

The Board may make a similar order in any case when a contagious or infectious disease has existed on board a vessel during her voyage to Mauritius or when a vessel arrives from an infected place.

33. It shall be the duty of the Board from time to time to make Regulations defining and prescribing the measures to be adopted for the disinfection of any vessel or articles on board any vessel in the cases in which disinfection of a vessel or articles on board may be ordered under this Ordinance.

34. Such Sanitary measures as may be ordered by the Board under the preceding articles, with regard to the fumigation or disinfection of the vessel, or articles or goods on board, shall be carried out at the risk of the owners thereof; and the Board or the Government shall not be liable for any damage done to or suffered by such vessel, or articles or goods on board in consequence of the execution of such measures.

Provided the Government will be liable for damage done to or suffered by any article or goods in consequence of the disinfection in case the vessel arrives from a place which was not an infected place at the time of the departure of such vessel.

Provided that nothing herein contained shall affect the liability of the Board for any damage done by its officers or servants in any case in which, by the Laws of the Colony, the Board would be liable for such damage.

CHAPTER IV.

QUARANTINE STATIONS.

35. There shall be set apart and appropriated for the Island of Mauritius two permanent Quarantine Stations: one of which shall be Flat Island, and shall, except as herein-after provided, be appropriated to Persons undergoing quarantine for Cholera and the other of which shall be on Cannoniers' Point on the Island of Mauritius, and shall be used for persons undergoing quarantine for any disease or diseases except Cholera.

36. The Quarantine Station at Flat Island shall embrace the whole of that Island, with the sea surrounding it to the distance of 200 metres from the shore at low water; and whenever the said Station is in quarantine, such quarantine shall extend to Gabriel Island with the sea surrounding it to the said distance, and the sea between the said two Islands.

37. The Quarantine Station at Cannoniers' Point shall include the portion of ground bounded as follows: On the North-East and South-East by a double line of stockade, on the North-West and South-West by the sea, together with the sea surrounding the said piece of ground to the distance of 200 metres from the shore at low water.

Provided that the boundaries above mentioned may be amended or extended by regulation.

38. There shall also be at Cannoniers' Point a portion of ground extending 200 metres on the landward side of the stockade before mentioned, which shall be termed the neutral ground attached to the Lazaret, and shall be used for such purposes as shall be prescribed. And such portion of ground shall be marked off on the landward side in such manner as the Board shall determine by regulation.

39. It shall be in the power of the Governor in Executive Council, whenever he shall think necessary, to set apart and appropriate, either temporarily or permanently, as a Quarantine Station or Stations, any hulk or any portion or portions of land upon the sea coast of Mauritius or its Dependencies, and the sea surrounding or adjoining the same to such distance as he may determine together with such buildings and outhouses as shall be required for the said purpose, and also to appoint such

persons as he may deem proper to the charge of such Quarantine Station or Stations, and to declare that the same shall be subject to all or any provisions of this Ordinance, and Regulations :—provided that no part of the mainland of Mauritius shall, at any time, be so appropriated as a Quarantine Station for Cholera, and also provided that the exercise of the said powers shall be published by Proclamation in the Government Gazette.

40. It shall be in the power of the Governor, by Proclamation, to appropriate, for such time as he shall appoint, the Quarantine Station at Flat Island for the performance of quarantine for any other disease besides Cholera. Provided that such Quarantine shall not be performed at such Station while the same is used for Quarantine for Cholera.

41. There shall be attached to each of the permanent Quarantine Stations before specified, a Superintendent who under the directions of the Chief Medical Officer shall have the sole superintendence of all the persons forming the Quarantine Establishment to which he is attached, and of all the persons who may be in Quarantine there, all of whom are hereby bound to obey all lawful Orders issued by such Superintendent.

CHAPTER V.

PROVISIONS AS TO VESSELS AND STATIONS IN QUARANTINE.

42. Whenever a vessel and any persons on board of a vessel shall be ordered to perform quarantine, the Chief Medical Officer may make such order as the circumstances of the case may require as to the place where and manner in which quarantine shall be performed by such vessel or persons, or as to the Quarantine Station in which such persons are to be placed.

43. (1) All persons placed in Quarantine Stations, and all vessels in Quarantine shall, perform and remain in Quarantine for the periods following :

10. For Cholera, 21 days :

20. For Small Pox, 21 days :

30. For Typhus, Yellow Fever, or other Contagious or Infectious disease, 15 days or such other period not exceeding 21 days as may be ordered by the Board.

(2) When Quarantine is ordered under Article 27, because a contagious or infectious disease exists or existed on board a vessel, the number of days prescribed applicable to such disease, shall be calculated from the date of the death, or perfect recovery (or in case of small pox), perfect desquamation and recovery of the person last affected.

(3) When Quarantine is ordered under Article 28, the number of days applicable to the disease with which the vessel is supposed to be infected shall be calculated from the date of the vessel sailing from an infected place, or communicating with an infected place or vessel.

(4) If any fresh case of contagious or infectious disease shall occur either at the Quarantine Station or on board the vessel in quarantine, the number of days prescribed for quarantine with regard to such disease, shall be calculated from the death, perfect recovery or desquamation of the person affected or from the landing of such person at a Quarantine Station, as the case may be.

44. Whenever any vessel shall be ordered to perform Quarantine, the Master shall cause a yellow flag (which, if required, shall be furnished by the Harbour Master) to be kept hoisted at the fore the whole time during which such Quarantine shall continue. The display of such Flag shall be deemed sufficient notice that such vessel, and the sea surrounding the same to the distance of 200 metres, is in Quarantine.

The Master shall without delay cause his ship to proceed to that part of the Roadstead which the Harbour Master shall point out as a Quarantine ground, and the vessel shall there remain or shall change her anchorage to other parts of the Roadstead as the Harbour Master shall order.

And any vessel which shall be in Quarantine at the Roadstead in consequence of inability to proceed to the proper Quarantine Station, or to land her immigrants or passengers there, shall leave the said anchorage and proceed to the said Station whenever the Harbour Master shall order the same to be done.

45. Every vessel performing Quarantine shall, during the whole continuance of such Quarantine, be guarded by two or more Guards, who shall remain on board, and by one or more Guard Boats to be furnished by the Harbour Master.

The Master shall provide each Guard on board with sufficient room for his bed or hammock and shall victual the said Guard. In consideration of which the Master shall be entitled to receive from Government an allowance of one Rupee per day for each Guard.

46. Every vessel in Quarantine shall be under the direction of the Harbour Master, and all persons on board such vessel and guard boats shall be bound to obey all lawful orders issued by the Harbour Master.

The master or any person refusing or neglecting to obey any such order shall be liable to a fine not exceeding Rs. 500, and imprisonment not exceeding three months.

47. All persons belonging to the Pilot's Boat and to that of the Health Officer, or Superintendent, respectively, who shall have been on board of the vessel, either before or at the time when the Quarantine Flag was hoisted, shall be bound to remain there or return thither, as the case may be, under the Penalties set forth in Article 51 hereof. Such persons may further be dealt with as provided in Article 52.

The Health Officer, or Superintendent, Pilot and such of the crews of their boats as may have been taken on board by the master, to assist in the service of the Vessel, shall be entitled to a proportionate indemnity for which the Master and Owners of the vessel shall be held jointly and severally responsible, and which, when the parties shall not come to an amicable understanding regarding it, shall be fixed by the District Court summarily and without appeal.

48. Whenever a Station shall be in Quarantine, the same shall be notified by one or more yellow Flags, hoisted at conspicuous places in such Station, which Flags shall be kept constantly flying during such Quarantine. And the display of such Flags shall be deemed sufficient notice to all persons that such Station is in Quarantine.

49. Whoever shall have communicated with a vessel not admitted to pratique, or with a vessel or station in quarantine shall be bound to remain on or return to such vessel or station as the case may be, and to remain in such vessel or station during the whole period for which the vessel or station be in quarantine.

In case of refusal or resistance, the person offending may, upon an order from any one of the Judges of the Supreme Court or from any District Magistrate, be arrested and placed in such Vessel or Station.

Provided that any guard witnessing such communication may without warrant apprehend the person offending and place him in such Vessel or Station.

50. Any person who shall, with intention of escaping from Quarantine, leave a station or a vessel when such station or vessel is in Quarantine, shall be liable to imprisonment not exceeding six months and to a fine not exceeding Rs. 500.

Any such person may be seized and brought back by force to such station or vessel, and if necessary to prevent the escape may be fired on.

51. After the yellow flag has been hoisted in any vessel or station, and so long as the same shall remain hoisted, any person who shall quit such vessel or station and communicate with any person out of the same, and every person who shall communicate with such vessel or station, as well as all persons who shall have aided or facilitated any such communication, shall be liable to a fine not exceeding Rs. 500 and imprisonment not exceeding 6 months.

Provided that the penalties herein enacted shall not apply to communications made in conformity with Regulations.

52. A Vessel or Station in Quarantine shall not be approached except in the manner and under the conditions prescribed :

Any person approaching within 200 metres of a vessel or of the limits of a Station in Quarantine in breach of or without having complied with Regulations, and not withdrawing when ordered to do so, shall be liable to imprisonment not exceeding six months and a fine not exceeding Rs. 500.

Any such person may be seized and placed in the Station or Vessel in Quarantine.

53. In case any person through ignorance, stress of weather or any accident shall land upon any part of a Station in Quarantine, or shall go on board any vessel in Quarantine, such person shall be detained in Quarantine for such period as shall be fixed by the Board.

54. A vessel ordered to perform Quarantine may when there is no contagious or infectious disease on board be allowed to come within the Harbour for the purpose of coaling or discharging and shipping provisions or cargo. Provided that :

(1) Such vessel shall not be allowed to come within a straight line supposed to be drawn from the Flagstaff on Fort George to the Flagstaff on Fort William.

(2) Such vessel shall be moored at such place as shall be pointed out by the Harbour Master and round such vessel buoys shall be anchored at not less than 100 metres from the vessel, and ropes shall be attached to the buoys so as to form a complete boundary encircling the vessel. Any person wilfully penetrating within such ropes shall be liable to imprisonment not exceeding 6 months and to a fine not exceeding Rs. 500. Provided that the above penalties shall not apply to communications with a vessel in Quarantine made in conformity with the Regulations.

55. Every person placed in a Quarantine Station shall be supplied by the Government of the Colony with food and with Hospital dietary and treatment, and every such person shall be bound to pay therefor at such rate as may be prescribed.

Every husband shall be liable jointly with his wife for the payment of such supplies made to her, and every father or guardian shall be liable for the payment of such supplies made to his children being minors or wards.

Masters and Owners of vessels shall be liable for payment of such supplies made to their crews.

Provided that it shall be in the power of the Governor to remit in whole or in part the amount for which any person is liable under this article; in case it shall be made to appear to his satisfaction that the said person has not the means to pay the whole or part of the sum due by him.

CHAPTER VI.

MISCELLANEOUS PROVISIONS.

56. The provisions of Part IV of Ordinance No. 8 of 1874 with regard to obstructing Officers of the Board, and with regard to actions brought against such Officers, shall apply in case any person is obstructed in the execution of this Ordinance, or in case such person is sued for or on account of any thing done by him in execution of this Ordinance.

57. Vessels arriving off Grand Port or any other Harbour or Roadstead of Mauritius may be admitted to Pratique by the Health Officer named by the Governor for that purpose.

The Health Officer so named, shall have and exercise the same duties and powers as given to and imposed upon the Health Officer by this Ordinance.

58. The penalties provided in this Ordinance, in regard to communication with vessels in Quarantine shall not apply to the case of a person who shall embark in any vessel in Quarantine for the purpose of being a passenger therein, or one of the Officers or crew thereof and who shall either remain in the said vessel until her departure from the Colony, or shall return to the Colony after such vessel shall have received pratique.

Every person who shall embark in any vessel for any of the purposes mentioned in this Article, shall, in relation to such embarkation, be bound to conform to and obey all directions and orders which he shall receive from the Harbour Master in regard thereto, otherwise he shall be liable to the penalties provided by this Ordinance for unlawful communication with a vessel in Quarantine.

59. For the purposes of this Ordinance the harbour of Port Louis shall be deemed to extend from the shore seawards as far as a straight line supposed to be drawn from the Flagstaff on Fort George to the Bell-Buoy, and from the Bell-Buoy to the Flagstaff on Fort William, and shall include Barkly Island. The limits of the other harbours may be fixed or amended from time to time by Regulation.

60. The Government shall have a privilege on all goods belonging to a person placed in a Quarantine Station to secure payment of the sum due to Government for the maintenance of such person or that of other persons for whom he may be or may have rendered himself liable.

Such goods may be kept and detained at the Customs House, and in default of payment within eight days from the termination of Quarantine, the Collector of Customs may cause them to be sold by auction.

Provided that the balance of the sale price, if any, after deductions of the claim of Government and costs, shall be paid to the owner of the goods.

61. All offences under this Ordinance shall be deemed to be for all purposes within the summary jurisdiction of the District Magistrate.

The Magistrate may on conviction of any offender award any one of, or all the penalties provided for the offence, but he shall not have power in any case to inflict a fine exceeding Rs. 1,000.

Provided that the value of any article forfeited shall not be deemed part of the fine.

When the maximum penalty provided for an offence exceeds the maximum penalty which the District Magistrate has power to inflict, the prosecution may take place before the Bench of Magistrates in the manner and under the conditions provided in Ordinance 3 of 1883.

62. All offences may be prosecuted before a District Magistrate of Port Louis by any officer of the Board, of Customs, of the Harbour Master's Department, or of Police.

Venue.

Appropriation of fines.

63. Fines and the value of Forfeitures awarded in virtue of this Ordinance shall be appropriated as follows :

One half or any lesser portion thereof may, with the Governor's approval, be divided equally between the Prosecutor and the Informer, and if there be no Informer the sum allowed by the Governor shall be paid to the prosecutor. The other half shall in all cases accrue to the Treasury.

Repeal.

64. The Ordinances, Proclamations, and Notices mentioned in Schedule C. are hereby repealed.

Provided that this repeal shall not affect—

Saving clause.

(a) Anything duly done or suffered under any enactment hereby repealed, or

(b) Any right or liability acquired, accrued or incurred under any enactment hereby repealed, or

(c) Any penalty, forfeiture or punishment incurred in respect of any offence committed against any enactment hereby repealed, or

(d) Any investigation, legal proceeding or remedy in respect of any such right, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding and remedy may be carried on as if this Ordinance had not been passed.

65. Schedules A and B annexed to this Ordinance may be amended by Regulations.

66. This Ordinance shall come in force on a day to be fixed by the Governor by Proclamation.

PASSED in Council, at Port Louis, Island of Mauritius, this thirtieth day of August one thousand eight hundred and eighty seven.

D. P. GARRIOCH,

Acting Secretary to the Council of Government.

Published by order of His Honour the Officer Administering the Government.

H. N. D. BEYTS,

Acting Colonial Secretary.

SCHEDULE A.

Extracts from the Quarantine Ordinance, 1887.

Article 7. If a Vessel enters any Harbour before being admitted to Pratique, the Master and Owners are liable to a fine not exceeding Rs. 2,000.

Any person leaving the ship before Pratique is liable to a fine not exceeding Rs. 500 and to imprisonment not exceeding six months.

„ 15. The Health Officer may call for the ship's books and papers, and person refusing to produce such books or papers in his possession is liable to Rs. 500 fine.

„ 18 & 19. The Master or Surgeon is bound to make true declaration when there is or was, during the voyage, a contagious disease on board, or if the ship sailed from a place or communicated with a place or vessel when there was such disease, under a penalty of Rs. 2,000 and imprisonment not exceeding 12 months.

„ 20. A Surgeon concealing from the Master the existence of a contagious disease on board, or knowingly allowing a vessel having a contagious disease on board to enter any Harbour, is liable to the same penalties as above.

„ 21. The Master and all persons on board are bound to answer truly all questions put to them by the Health Officer, Superintendent or Pilot under penalty of Rs. 2,000 fine.

SCHEDULE B.

*Questions.**Answers.*

What is the name of the vessel and the name of the Commander or Master?

Are you the Commander or Master?

To what Port does she belong?

From whence do you come?

To what place are you bound?

At what ports or places has your vessel touched since leaving her first port of lading on this voyage?

What vessels have you had intercourse or communication with on your Passage and from whence did they come?

Did the cholera, plague or any epidemic, infectious or contagious disease or distemper prevail in any degree at the port or places from whence your vessel sailed, on this voyage, or on board any vessel with which you or any one on board had personal communication on the passage, or at any of the places at which your vessel has touched?

If at any, say at which, and when?

Are there any persons on board your ship suffering under cholera or any infectious, epidemic or contagious disease, or have any persons died or been ill of a disease of that nature during the voyage or within the last 21 days. And if any, what number? And if any persons on board your ship have died or been ill of such disease, were their bedding and clothes destroyed?

Have you any and what Bill of Health?

SCHEDULE C.

Enactments repealed.

Ordinance 3 of 1857 :—To amend the Laws concerning Quarantine.

„ 27 of 1857 :—For more effectually securing the observance of the Law concerning quarantine.

„ 1 of 1864 :—To amend the Laws as to persons embarking in vessels in Quarantine for the purpose of leaving the Colony.

„ 8 of 1877 :—To amend Ordinance No. 3 of 1857 entitled “An Ordinance to amend the Laws concerning Quarantine.”

„ 14 of 1880 :—To amend Ordinance No. 8 of 1874 in order to provide for the appointment of a Quarantine Committee.

„ 23 of 1880 :—To remove doubts as to the Quarantine Laws of this Colony and for the protection of persons who have put such Laws in force.

„ 30 of 1882 :—To provide for the payment of food and treatment supplied in cases of Quarantine.

Proclamation 17th June 1857.

„ 5th August 1858.

„ 6th February 1864.

„ No. 14 of 17th August 1869.

„ No. 17 of 12th July 1870.

„ No. 37 of 29th November 1870.

„ No. 38 of 2nd December 1870.

„ No. 39 of 6th December 1870.

„ No. 11 of 30th May 1876.

„ No. 5 of 21st January 1879.

„ No. 60 of 30th November 1880.

„ No. 22 of 20th May 1887.

PORT BLAIR.

The 20th March, 1888.

No. 196.—The services of Lieutenant-Colonel W. B. Birch, First Assistant Superintendent, Fort Blair and the Nicobars, are replaced at the disposal of the Military Department.

PATENTS.

The 21st March, 1888.

No. 419.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 177 of 1887.—Allister Digny, of No. 14-1, Grant's Lane in Calcutta, Merchant's Assistant, for an improved document or letter file to be known as "Digny's patent letter file."

No. 181 of 1887.—Eduard Schmidt, Railway Inspector at Zimmersrode in the Kingdom of Prussia, German Empire, for improvements in railway sleepers.

No. 233 of 1887.—Charles Herbert Swinden, Merchant and Contractor of the Town of Calcutta, for a back-rest with table and book rest combined for use on invalids' and hospital beds.

No. 6 of 1888.—Thomas Lishman, of Newcastle-on-Tyne, England, Engineer, for improvements in and connected with steam boilers, and furnaces for the same.

W. M. YOUNG,

Offg. Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—MINERALS.

Calcutta, the 21st March, 1888.

No. 68—13-6 M.—The services of Mr. T. D. LaTouche, Deputy Superintendent, 2nd grade, Geological Survey of India, are placed at the disposal of the Foreign Department, with effect from the 1st April, 1888.

FORESTS.

The 23rd March, 1888.

No. 370F.—Consequent on the grant of furlough to Mr. J. C. McDonell, Deputy Conservator of Forests, 1st grade, Punjab, Mr. W. G. Allan, Deputy Conservator, 2nd grade, North-Western Provinces and Oudh, is appointed to officiate in the 1st grade of Deputy Conservators, with effect from the date on which Mr. McDonell avails himself of the leave in question and until further orders.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 19th March 1888.

No. 485-G.—Major J. Burne, Wing Commander and 2nd-in-Command of the Bhopal Battalion, to be Commandant of the Malwa Bhil Corps.

Lieutenant-Colonel C. Ransford, Officiating Commandant of the Malwa Bhil Corps, to be Wing Commander and 2nd-in-Command of the Bhopal Battalion.

The 21st March, 1888.

No. 507-G.—The following reversion is made in the graded list of the Political Department consequent on the return from furlough of Major A. C. Talbot, C.I.E., Additional Political Agent of the 1st class, with effect from the date on which he assumes charge of his duties as Political Agent at Bikanir :—

Lieutenant-Colonel V. E. Law, from Officiating Additional Political Agent of the 1st class, to his substantive grade of Political Agent of the 3rd class.

No. 510-G.—Lieutenant-Colonel V. E. Law, Political Agent of the 3rd class, is posted as Political Officer with the ex-Amir Muhammad Yakub Khan of Kabul.

No. 515-G.—Consequent on the departure on furlough of Colonel E. Temple, 2nd-in-Command and Officiating Commandant of the Meywar Bhil Corps, the following appointments are made in local corps in Rajputana, with effect from the date of joining :—

Meywar Bhil Corps.

Lieutenant-Colonel A. R. T. McRae, 2nd-in-Command of the Erinpura Irregular Force, and Officiating 2nd-in-Command of the Meywar Bhil Corps, to officiate as Commandant, *vice* Colonel Temple, and during the absence on furlough of Colonel Conolly, or until further orders.

Lieutenant R. A. Cole, Wing Officer and Adjutant of the Erinpura Irregular Force, to officiate as 2nd-in-Command, *vice* Lieutenant-Colonel McRae.

Erinpura Irregular Force.

Lieutenant A. Poingdestre, Wing Officer, 40th Bengal Infantry, to officiate as Wing Officer and Adjutant, *vice* Lieutenant Cole.

The 22nd March, 1888.

No. 519-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. Adolph Philippi as Consul for Peru at Rangoon.

No. 530-G.—Lieutenant M. A. Tighe, M.S.C., the Officer Commanding the escort of the Resident at Hyderabad, held charge, in addition to his own duties, of the Office of Assistant to the Resident and the General Superintendent of Operations for the Suppression of Thagi and Dakaiti, from the 21st November, 1887, to the 12th January, 1888, both days inclusive.

The 23rd March, 1888.

No. 535-G.—Colonel E. S. Reynolds, B.O. S. C., Political Agent of the 2nd class, is, on return from furlough, posted as Political Agent in South-Eastern Baluchistan.

No. 536-G.—Lieutenant-Colonel A. W. Roberts, General List, Cavalry, Political Agent of the 2nd class, is posted as Political Agent at Kalat.

No. 537-G.—Captain H. M. Temple, S. C., Political Agent of the 3rd class, substantive *pro tempore*, is posted temporarily as an Assistant to the Governor-General's Agent in Baluchistan.

The 22nd March, 1888.

No. 1143-I.—Whereas His Highness the Nizam of Hyderabad has granted to the British Government full jurisdiction within the lands in his territory which are occupied, or may be hereafter occupied, by His Highness the Nizam's Guaranteed State Railways Company, by the Great Indian Peninsula Railway, by the Madras Railway, and by the Southern Maratha Railway, respectively (including the lands occupied as stations, out-buildings and for other railway purposes): In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following orders:—

Part I.

(1) The provisions, so far as they may be applicable, and as amended for the time being by subsequent enactments, of the Acts mentioned below, are hereby extended to the aforesaid lands, namely:—

Act XLV of 1860 (the Indian Penal Code);

Act V of 1861 (for the regulation of Police);

Act VI of 1864 (the Whipping Act);

Act I of 1871 (the Cattle Trespass Act);

Act X of 1882 (the Code of Criminal Procedure);

(2) The Code of Criminal Procedure shall be subject in its application to the aforesaid lands to the following modifications, namely:—

(a) that trials before the Court of Session may in the discretion of the Judge, be without jury or aid of assessors; and

(b) that notwithstanding anything in the Code of Criminal Procedure (Act X of 1882) or the Police Act (V of 1861) or in any other enactment for the time being in force, the Governor-General in Council may confer on any police-officer all or any of the powers conferred or conferable by or under the Code on any Magistrate, in regard to particular cases or to a particular class or particular classes of cases or to cases generally.

Part II.

For the purposes of the exercise of criminal jurisdiction within the aforesaid lands, the Governor-General in Council is pleased to make the following arrangements:—

(1) There shall be a Railway Magistrate, who shall be the Second Assistant to the Resident at Hyderabad.

(2) The Railway Magistrate shall have the powers of a District Magistrate, as described in the Code of Criminal Procedure.

(3) There shall be a Superintendent of Railway Police, who shall be such person as the Governor-General in Council may from time to time appoint in that behalf.

(4) The Superintendent of Railway Police shall have the powers of a District Superintendent of Police as described in Act V of 1861, and the ordinary powers of a Magistrate of the second class as described in the Code of Criminal Procedure.

(5) The Inspector-General of Police in the Hyderabad Assigned Districts and the Resident at Hyderabad shall have, respectively, the powers of an Inspector-General of Police and of a Local Government, as described in Act V of 1861.

(6) The First Assistant to the Resident at Hyderabad shall have the powers of a Court of Session, as described in the Code of Criminal Procedure, in respect of all offences over which magisterial jurisdiction is exercised by the Railway Magistrate or the Superintendent of Railway Police.

(7) The Resident at Hyderabad shall have the powers of a High Court, as described in the Code of Criminal Procedure, in respect of all offences over which the jurisdiction of a Court of Session is exercised by the First Assistant to the Resident, and for all purposes whatsoever connected with the administration of criminal justice.

(8) This part of this Notification applies to all proceedings except—

(a) proceedings against European British subjects, or persons jointly charged with European British subjects; and

(b) proceedings pending at the date of this Notification, which should be carried on as if this Notification had not been issued.

No. 1144-I.—Whereas His Highness the Nizam of Hyderabad has granted to the British Government full jurisdiction within the lands in his territory which are occupied, or may be hereafter occupied, by the Nizam's Guaranteed State Railways Company, by the Great Indian Peninsula Railway, by the Madras Railway and by the Southern Maratha Railway, respectively

(including the lands occupied as stations, out-buildings and for other railway purposes): In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following orders :—

Part I.

The provisions, so far as they may be applicable, and as amended for the time being by subsequent enactments, of the Acts mentioned below are hereby extended to the aforesaid lands, namely :—

Act XXVII of 1860. (*For facilitating the collection of debts on successions and for the security of parties paying debts to the representatives of deceased persons.*)

Act X of 1865 (the Indian Succession Act, 1865);

Act XIV of 1866 (the Indian Post Office Act, 1866);

Act VII of 1870 (the Court Fees Act);

Act I of 1872 (the Indian Evidence Act, 1872);

Act IX of 1872 (the Indian Contract Act, 1872);

Act III of 1877 (the Indian Registration Act);

Act XV of 1877 (the Indian Limitation Act);

Act I of 1879 (the Indian Stamp Act);

Act V of 1881 (the Probate and Administration Act, 1881);

Act XIV of 1882 (the Code of Civil Procedure);

Act XIII of 1885 (the Indian Telegraph Act, 1885);

Act IX of 1887 (the Provincial Small Cause Courts Act, 1887).

Part II.

For the purposes of the exercise of civil jurisdiction within the aforesaid lands the Governor-General in Council is pleased to make the following arrangements :—

- (1) There shall be a Court of Small Causes with jurisdiction in all suits cognizable under Act IX of 1887, when the amount or value of the subject-matter does not exceed five hundred rupees.
- (2) The Second Assistant to the Resident at Hyderabad shall be the Judge of the Court of Small Causes.

- (3) There shall be a District Court having the powers of a District Court as defined in section 2 of the Code of Civil Procedure, and with jurisdiction in all original suits, whatever be the amount or value of the subject-matter, and in all other cases in which jurisdiction is conferred on the District Court by the law for the time being in force to the aforesaid lands.

- (4) The Second Assistant to the Resident at Hyderabad shall be the Judge of the District Court.

- (5) Appeals shall lie, subject to the provisions of the enactments for the time being in force in the aforesaid lands, against the decrees and orders of the District Court to the First Assistant to the Resident at Hyderabad, who shall exercise the powers of an Appellate Court as defined in the Code of Civil Procedure.

- (6) Subject to the provisions of the said enactments, a second appeal against the decrees and orders of the First Assistant shall lie to the Resident at Hyderabad, who shall exercise the powers of a High Court for all purposes whatsoever connected with the administration of civil justice within the aforesaid lands.

No. 1145-7.—Whereas His Highness the Nizam of Hyderabad has granted to the British Government full jurisdiction over the lands in his territory which are occupied, or may be hereafter occupied, by the railways comprised in the undertaking of the Nizam's Guaranteed State Railways Company, by the Great Indian Peninsula Railway, by the Madras Railway and by the Southern Maratha Railway, respectively, (including the lands occupied as stations, out-buildings and for other railway purposes): In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following orders :—

- (1) The provisions, so far as they may be applicable, and as amended for the time being by subsequent enactments, of the Indian Railway Act (IV of 1879) are hereby extended to the aforesaid lands.

- (2) In exercise of the power conferred by section 4 of the said Indian Railway Act, the Governor-General in Council is pleased to sanction the use of locomotive engines or other motive power, and carriages and waggons to be drawn or propelled thereby, on the aforesaid lands.

- (3) In exercise of the power conferred by section 53 of the said Indian Railway Act the Governor-General in Council is pleased to declare that the Resident at Hyderabad shall be deemed to be, for the purposes of the said Act, the Local Government in respect of the aforesaid lands.

No. 1146-I.—With reference to the Notification of the Government of India in the Foreign Department, No. 1143 I, dated the 22nd March, 1888, the Governor-General in Council is pleased to appoint Mr. F. C. Crawford, an Assistant Superintendent of Police in the Hyderabad Assigned Districts, to be Superintendent of Railway Police for the purposes of the said Notification.

No. 1147-I.—In exercise of the powers conferred by section 6 of Act XXI of 1879 (the Foreign Jurisdiction and Extradition Act, 1879), the Governor-General in Council is pleased to appoint the Second Assistant to the Resident at Hyderabad, being a European British subject, to be a Justice of the Peace in the Hyderabad State.

No. 1150-I.—In exercise of the powers conferred by Section 6 of Act XXI of 1879 (the Foreign Jurisdiction and Extradition Act, 1879), the Governor-General in Council is pleased to appoint Major-General A. H. E. Campbell to be a Justice of the Peace in the Hyderabad State.

The 23rd March, 1888.

No. 1163-I.—Whereas the Governor-General in Council has power and jurisdiction within the cantonment of Baroda:—In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following orders:—

PART I.

The provisions, so far as they may be applicable, and as amended for the time being by subsequent Acts, of the Acts mentioned below are hereby extended to the cantonment of Baroda, namely:—

Act XVIII of 1850 (Protection of Judicial Officers);

Act XLV of 1860 (the Indian Penal Code);

Act VI of 1864 (the Whipping Act);

Act I of 1872 (the Indian Evidence Act, 1872); and

Act X of 1882 (the Code of Criminal Procedure, 1882).

PART II.

For the purposes of the exercise of criminal jurisdiction within the cantonment of Baroda—

(1) the Cantonment Magistrate for the time being of Baroda shall exercise the powers of a District Magistrate as described in the Code of Criminal Procedure, 1882;

(2) the First Assistant for the time being to the Agent to the Governor-General at Baroda

shall exercise the powers of a Court of Session as described in the Code of Criminal Procedure, 1882;

(3) the Agent to the Governor-General at Baroda for the time being shall exercise the powers of a High Court as described in the Code of Criminal Procedure, 1882, in respect of all offences over which the jurisdiction of a Court of Session is exercised by the First Assistant, except that, in cases in which the Code requires the sentence of a Court of Session to be confirmed by the High Court, the sentence shall be referred for confirmation to the Governor-General in Council instead of to the Agent to the Governor-General;

(4) in the exercise of the jurisdiction of a Court of Session conferred on him by these orders, the First Assistant to the Agent to the Governor-General may take cognizance of any offence, as a Court of original criminal jurisdiction, without the accused person being committed to him by a Magistrate, and shall, when so taking cognizance of any offence, follow the procedure laid down by the Code of Criminal Procedure, 1882, for the trial of warrant cases by Magistrates;

(5) a trial before the First Assistant to the Agent to the Governor-General of an accused person who has been committed by a Magistrate may be without jury or aid of assessors.

(6) This part of these orders applies to all proceedings except—

(a) proceedings against European British subjects or persons jointly charged with European British subjects, and

(b) proceedings pending at the date of this Notification, which should be carried on as if this Notification had not been issued.

(7) The Notification of the Government of India in the Foreign Department, No. 3125-I., dated the 1st September, 1886, is hereby cancelled.

No. 1164-I.—In exercise of the powers conferred by section 6 of the Foreign Jurisdiction and Extradition Act, 1879, the Governor-General in Council is pleased to appoint the Agent to the Governor-General for the time being at Baroda, the First Assistant for the time being to the said Agent, and the Cantonment Magistrate for the time being of Baroda, being European British subjects, to be Justices of the Peace within the limits of the Cantonment of Baroda.

2. The following Notifications of the Government of India in the Foreign Department are hereby cancelled:—

No. 3934-I., dated the 5th November, 1886.

No. 3936-I., dated the 5th November, 1886.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 21st March, 1888.

No. 1537.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.

February 1888.

(Lakhs of Rupees.)

	IN FEBRUARY.		TO END OF FEBRUARY.		WHOLE YEAR.		
	1887-88.	1886-87.	1887-88.	1886-87.	Budget, 1887-88.	Actuals, 1886-87.	
Civil Revenue.							
Land Revenue (including Land Revenue due to Irrigation)	2,53	2,37	18,74	18,59	23,52	23,65	
Opium	76	64	7,97	8,18	8,89	8,94	
Salt	51	55	6,07	6,00	6,60	6,66	
Stamps	31	28	3,50	3,38	3,72	3,75	
Excise	34	31	4,04	3,88	4,23	4,37	
Provincial Rates	28	24	2,60	2,59	2,90	3,00	
Customs	21	18	1,13	1,03	1,23	1,25	
Assessed Taxes	8	8	1,20	1,18	1,30	1,25	
Forest (Madras and Bombay only)	4	5	33	32	46	43	
Registration	2	2	28	27	30	30	
Tributes from Native States	6	7	54	51	72	70	
Other Civil Revenue	26	31	2,71	2,82	3,24	3,28	
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT : GROSS	5,50	5,10	49,23	48,75	57,17	57,58	
Civil Expenditure.							
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 60	— 51	— 3,60	— 3,55	— 4,00	— 3,79	
Opium	— 7	— 8	— 2,36	— 2,71	— 2,50	— 2,73	
Other Civil Expenditure	— 1,60	— 1,60	— 18,39	— 18,16	— 22,12	— 21,63	
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT : GROSS	— 2,33	— 2,19	— 24,35	— 24,42	— 28,62	— 28,15	
Extraordinary Receipts	...	...	...	...	...	...
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.							
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]							
Post Office (Net : + Receipts more, — Receipts less, than issues)	+ 2	+ 2	+ 75	+ 1,93	+ 67	+ 2,12	
Forest, Marine (Net as above)	+ 1	— 2	— 8	— 18	— 8	— 11	
Guaranteed and Subsidized Railways (Net as above)	+ 36	+ 30	+ 37,3	+ 3,98	+ 4,20	+ 4,26	
Do. Repayment of surplus profits, &c.	...	...	— 68	— 54	— 54	— 54
Military Receipts	+ 4	+ 11	+ 86	+ 87	+ 1,01	+ 1,21	
Military Issues	— 1,21	— 1,12	— 13,49	— 12,66	— 13,79	— 14,12	
Telegraph Receipts	+ 5	+ 5	+ 55	+ 53	— 6	— 6	
Do. Issues	— 6	— 6	— 61	— 59			
Public Works Department—							
State Railways Receipts	+ 55	+ 51	+ 6,01	+ 5,11	— 2,08	— 75	
" " Issues	— 60	— 78	— 6,96	— 7,92			
East Indian Railway Receipts	+ 35	+ 36	+ 3,69	+ 3,87	+ 2,86		
" " Issues	— 10	— 8	— 1,38	— 1,10			
Ordinary Branches Receipts	+ 21	+ 20	+ 1,53	+ 1,76	— 5,95	+ 2,04	
" " Issues	— 61	— 66	— 6,48	— 5,87		— 6,97	
TOTAL NON-CIVIL DEPARTMENTS	— 99	— 1,19	— 12,56	— 10,86	— 13,76	— 12,92	
Civil Debt and Remittance Transactions.							
Permanent Debt and Special Loans (Net : + Receipts more, — Receipts less, than payments)	...	...	+ 5,50	+ 4	+ 5,50	+ 2
Mint Certificates and Bullion Advances (Net as above)	— 11	— 4	— 1	— 10	...	+ 1	
Exchange on Remittance Account	— 72	— 31	— 5,74	— 3,29	— 5,37	— 3,99	
Council Bills paid (including Telegraphic) at Rs 10 per £	— 1,39	— 1,46	— 12,51	— 10,60	— 10,25	— 12,18	
Other Debt heads (Net as above)	+ 3	+ 10	+ 45	— 27	— 58	+ 7	
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 2,19	— 1,71	— 12,31	— 14,22	— 16,70	— 16,07	
GRAND TOTAL RECEIPTS AND ISSUES	— 1	+ 2	+ 1	— 74	— 1,91	+ 44	
Opening Cash Balance in Treasuries and Presidency Banks	13,22	11,99	13,20	12,75	13,01	12,75	
Closing Cash Balance in Treasuries and Presidency Banks	12,21	12,01	12,21	12,01	11,10	12,10	

CODES.

The 21st March, 1888.

No. 1446.

CIVIL PENSION CODE.

Page 3.

Section 9(a.)

Insert the following in continuation of the footnote to this Section :—

"The concession granted by Clause (2) of the above Resolution applies to all the members of the pensionable establishment of a Government school who were on the establishment of the school at the time of its transfer."

No. 1490.

CIVIL PENSION CODE.

Page 10.

Section 11.

Substitute the following for Exception "(a)" under this Section :—

"(a) Assistant Opium Agents in Native States and their establishments, who are paid by the Native States."

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 23rd March, 1888.

ACCOUNTS.

No. 236.—REMITTANCES—

In modification of the instructions contained in clause V, para. 1 of G. G. O. No. 615 of 1872, the general weekly rolls of family remittances will, from the 1st April, 1888, be forwarded direct to the India Office by the Controllers of Military Accounts, Bengal, Madras, and Bombay.

APPOINTMENTS.

No. 237.—MEDICAL DEPARTMENT—

Surgeon-Major G. S. A. Ranking, M.D., Indian Medical Service, Bengal, to officiate as Principal Medical Store-keeper, Calcutta, *vice* Surgeon-Major G. Hutcheson, appointed to officiate as Statistical Officer to the Government of India in the Sanitary and Medical Department. Dated 5th March, 1888.

No. 238.—PERSONAL STAFF—

The Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's personal staff :—

Captain George, Lord Binning, Royal Horse Guards, to be Aide-de-Camp, *vice* Lieutenant Lord H. A. Russell, Grenadier Guards, resigned. Dated 15th March, 1888.

No. 239.—STAFF CORPS—

Lieutenant Charles Astley Fowler, Devonshire Regiment, Wing Officer, 22nd Bengal In-

fantry, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps from the 16th August, 1886, subject to the confirmation of the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 240.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Colonel T. W. Rutherford, Bengal S. C., (m.c.) for 306 days,—36 days under rules IX and XV, and the remaining period under rule XIV, clause 2, of the regulations of 1868.

Colonel H. Morton, Bengal S. C., Commandant, 40th Bengal Infantry, (p.a.) for one year, under rule IX of the regulations of 1868.

Lieutenant R. W. Fuller, R.A., 1st Subaltern, No. 2, Bengal Mountain Battery, (u.p.a.) for 182 days, under rule XI of the regulations of 1868, with effect from the 10th February, 1888.

Lieutenant J. E. Capper, R. E., Assistant Engineer, 1st grade, Public Works Department, temporarily Military Works Department, (u.p.a.) for 182 days, under rule XI of the regulations of 1868.

Deputy Surgeon-General E. H. Roberts, Medical Staff, (m.c.) for 182 days, under Article 822, Army Regulations, India, Vol. I., Part I.

Surgeon-Major W. E. Griffiths, 17th Bengal Cavalry, (m.c.) for one year, under rule I of the regulations of 1875.

No. 241.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty :—

Lieutenant-Colonel A. McC. Bruce, General List, Infantry, 4th Punjab Infantry, Punjab Frontier Force, (p. a.) for one year. Pension service,—28th year commenced 19th December, 1887.

Captain C. J. Robarts, Bengal S. C., 16th Bengal Cavalry, (p. a.) for one year. Pension service,—14th year commenced 16th April, 1887.

Captain R. B. Adams, Bengal S. C., Queen's Own Corps of Guides, Punjab Frontier Force, (p.a.) for one year. Pension service,—12th year commenced 11th September, 1887.

Lieutenant J. B. Edwards, Bengal S. C., 1st Regiment, Central India Horse, (p. a.) for one year. Pension service,—11th year commenced 30th January, 1888.

Lieutenant H. B. B. Watkis, Bengal S. C., 31st Bengal Infantry, (p. a.) for 243 days. Pension service,—10th year commenced 11th May, 1887.

Lieutenant E. Townshend, R.E., Military Works Department, (p. a.) for one year. Pension service,—9th year commenced 6th April, 1887.

Lieutenant G. A. Cookson, Bengal S. C., 16th Bengal Cavalry, (p. a.) for one year. Pension service,—8th year commenced 11th September, 1887.

Lieutenant W. E. A. Blakeney, Bengal S. C., 3rd Bengal Cavalry, (p. a.) for one year. Pension service,—6th year commenced 10th May, 1887.

No. 242.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

Colonel C. A. Munro, Bengal S. C., (m. c.) to 15th May, 1888.

Lieutenant-Colonel R. A. Price, General List, Infantry, (p. a.) to 27th January, 1889.

Lieutenant-Colonel J. G. T. Carruthers, General List, Infantry, (m. c.) for four months.

Lieutenant-Colonel W. Hailes, Bengal S. C., (m. c.) for six months.

Lieutenant J. Strachey, Bengal S. C., (p. a.) for six months.

Surgeon-Major C. Hatchell, (m. c.) for six months.

Conductor J. Riddle, Ordnance Department, (m. c.) to 19th July, 1888.

No. 243.—Captain E. F. Nelson, R.A., Ordnance Officer, 4th class, is granted leave in India from the 1st May to the 1st September, 1888.

LONDON GAZETTE.

No. 244.—The following extract is published for general information:—

"London Gazette," dated the 21st February, 1888, page 1156.

India Office, 21st February, 1888.

The Queen has approved of the retirement from the Service of the undermentioned Officers of the Staff Corps and Indian Military Forces:—

Colonel Maunsell Mark Prendergast, Bengal Staff Corps. Dated 31st December, 1887.

Colonel Charles O'Loughlin L. Prendergast, Bengal Staff Corps. Dated 24th October, 1887.

Colonel William Vesey FitzGerald Jacob, Bengal Staff Corps. Dated 22nd January, 1888.

Colonel Horatio Samuel Court, Madras Staff Corps. Dated 17th January, 1888.

Colonel William Frederick Sandwith, Bombay Staff Corps. Dated 23rd December, 1887.

Lieutenant-Colonel Reginald Justus Wimberley, Bengal Staff Corps. Dated 31st December, 1887.

Lieutenant-Colonel Beville Grenville Vyvyan, Bengal Infantry. Dated 31st December, 1887.

Lieutenant-Colonel George Michell Devereux Hill, Bengal Infantry. Dated 1st November, 1887.

Lieutenant-Colonel Loudon Francis Campbell, Madras Staff Corps. Dated 1st December, 1887.

Lieutenant-Colonel Frederick Hole, Madras Staff Corps. Dated 8th February, 1888.

Major Leopold James Henry Grey, Bengal Staff Corps. Dated 20th December, 1887.

Major Arthur George Hartshorne, Bengal Infantry. Dated 31st December, 1887.

Surgeon-Major James Joseph Louis Ratton, M.D., Madras Medical Establishment. Dated 26th January 1888.

The Queen has also approved of the supersession of the undermentioned Officer for absence without leave:—

Surgeon Henry Anderson Sheppard, Bengal Medical Establishment. Dated 28th November, 1886.

The undermentioned Officers have been granted a step of honorary rank on retirement:—

To be Major-Generals.

Colonel Maunsell Mark Prendergast, Bengal Staff Corps. Dated 31st December, 1887.

Colonel Charles O'Loughlin L. Prendergast, Bengal Staff Corps. Dated 24th October, 1887.

Colonel William Frederick Sandwith, Bombay Staff Corps. Dated 23rd December, 1887.

To be Colonels.

Lieutenant-Colonel Reginald Justus Wimberley, Bengal Staff Corps. Dated 31st December, 1887.

Lieutenant-Colonel Beville Grenville Vyvyan, Bengal Infantry. Dated 31st December, 1887.

Lieutenant-Colonel George Michell Devereux Hill, Bengal Infantry. Dated 1st November, 1887.

Lieutenant-Colonel Loudon Francis Campbell, Madras Staff Corps. Dated 1st December, 1887.

To be Lieutenant-Colonels.

Major Leopold James Henry Grey, Bengal Staff Corps. Dated 20th December, 1887.

Major Arthur George Hartshorne, Bengal Infantry. Dated 31st December, 1887.

The date of retirement of Colonel C. E. Blowers, Bombay Staff Corps, and of that officer's promotion to the honorary rank of Major-General, is altered to the 1st September, 1887.

PRISONERS.

No. 245.—G. G. O. No. 532 of 1887 is hereby cancelled.

PROMOTIONS.

No. 246.—The following promotion is made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major John Albert Little,—18th March, 1888.

COLONEL'S ALLOWANCE.

No. 247.—Colonel Guy Annesley Prendergast, Bengal S. C., is admitted to the Colonel's allowance, with effect from the 20th March, 1888.

NATIVE ARMY.

30th Bengal Infantry.

No. 248.—Jemadar Bakhtáwar to be Subadar, and Pay-Havildar Sobha Singh to be Jemadar, *vice* Subadar Gopal Singh, deceased, with effect from 12th January, 1888.

2nd Battalion, 3rd Goorkha Regiment.

No. 249.—Jemadars Girdhári Kathait and Jasmán Ráe to be Subadars, to complete the establishment,—with effect from the 1st March, 1888.

Havildars Shiucharan Bhandári and Nar-Singh Rawat to be Jemadars, *vice* Jemadars Girdhári Kathait and Jasmán Ráe, promoted,—with effect from the 1st March, 1888.

Havildar Gumán Singh Khati to be Jemadar, to complete the establishment,—with effect from the 1st March, 1888.

2nd Battalion, 4th Goorkha Regiment.

No. 250.—Havildar Hastabir Gharti to be Jemadar, *vice* Jemadar Nain Singh Gurung, deceased, with effect from 29th December, 1887.

PUNJAB FRONTIER FORCE.

1st Punjab Infantry.

No. 251.—Havildar Mihr Khan to be Jemadar, *vice* Jemadar Fateh Jang, deceased, with effect from the 10th January, 1888.

6th Punjab Infantry.

No. 252.—Subadar Ghulám Din to be Subadar-Major, Jemadar Sádhu Singh to be Subadar, and Havildar Har-Nám Singh to be Jemadar, *vice* Subadar-Major Naráyan Singh, deceased, with effect from the 12th January, 1888.

ORDNANCE DEPARTMENT.

No. 253.—Sub-Conductor Harry Scars, on probation, is confirmed in his present grade, with effect from the 12th May, 1887.

RETIREMENTS.

No. 254.—Colonel Russell Morland Skinner, Bengal S. C., is permitted to retire from the service, with effect from the 7th April, 1888, subject to Her Majesty's approval.

No. 255.—Brigade-Surgeon Emanuel Bonavia, M.D., has been permitted to retire from the service, with effect from the 26th April, 1888, subject to Her Majesty's approval.

REWARDS.

No. 256.—The Governor-General in Council is pleased to sanction the following promotion under the provisions of clause 48, India Army Circulars, 1884, for services with the Burma Expeditionary Force:—

Subordinate Medical Department.

First Grade Assistant Apothecary Robert Collins (Madras), to be 2nd Grade Apothecary.

VOLUNTEER CORPS.

APPOINTMENTS.

Surma Valley Light Horse.

No. 257.—Lieutenant G. F. Willes, Bengal S. C., 15th Bengal Cavalry, Officiating Adjutant, is confirmed in that appointment.

No. 258.—Lieutenant William Meldrum to be Captain, *vice* O. Sheffield, promoted.

Mr. Robert Thomson, to be Lieutenant, *vice* W. Meldrum, promoted.

East Indian Railway Volunteer Rifle Corps.

No. 259.—The Reverend Alfred Neville-Rolfe, to be Honorary Chaplain, *vice* the Reverend W. Kitchin, who has resigned that appointment.

Northern Bengal Volunteer Rifle Corps.

No. 260.—Lieutenant William Hackett Chase, to be Captain, *vice* Captain C. J. Keene, transferred to the Eastern Bengal State Railway Volunteer Rifle Corps.

RESIGNATIONS.

1st Punjab Volunteer Rifle Corps.

No. 261.—Captain Charles Edward Kirkpatrick resigns his commission.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 262.—The following promotions and re-versions in the Engineer Establishment of the Military Works Department are sanctioned, with effect from the dates specified:—

NAME.	From	To	Nature of promotion	With effect from
Lieut. A. L. Swainson, R. E.	Asst. Engr., 2nd grade, tempy.	Asst. Engr., 2nd grade	Sub. <i>pro tem.</i>	27th Sep., 1887.
Capt. A. L. Mein, R. E.	Exc. Engr., 4th grade.	Exc. Engr., 3rd grade.	Sub. <i>pro tem.</i>	5th Nov., 1887.
Capt. T. Digby, R. E.	Exc. Engr., 4th grade, tempy.	Exc. Engr., 4th grade.	Sub. <i>pro tem.</i>	5th Nov., 1887.
Lieut. J. A. Gibbon, R. E.	Asst. Engr., 2nd grade, tempy.	Asst. Engr., 2nd grade.	Sub. <i>pro tem.</i>	5th Nov., 1887.
Lieut. W. Huskisson, R. E.	Exc. Engr., 4th grade, tempy.	Asst. Engr., 1st grade.	Reversion.	23rd Nov., 1887.
Lieut. J. W. Pringle, R. E.	Asst. Engr., 2nd grade.	Asst. Engr., 1st grade.	Sub. <i>pro tem.</i>	17th Jan., 1888.
Lieut. G. Williams, R. E.	Exc. Engr., 4th grade, tempy.	Asst. Engr., 1st grade.	Reversion.	17th Jan., 1888.
Capt. J. Dickie, R. E.	Asst. Engr., 1st grade.	Exc. Engr., 4th grade.	Temporary.	17th Jan., 1888.
Lieut. G. Williams, R. E.	Asst. Engr., 1st grade.	Exc. Engr., 4th grade.	Temporary.	29th Jan., 1888.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 13.—Mr. R. Watson, Chief Builder, Bombay Dockyard, to be Officiating Constructor, with effect from the 17th June, 1887.

G. G. O. No. 45 of 1887 to be in abeyance for the present.

DISMISSALS.

No. 14.—The services of Assistant Engineer T. W. Wray, Indian Marine, are dispensed with.

JUDICIAL.

No. 15.—In G. G. O. No. 50 of 1887, omit the words "Section 4 of," in the first line.

E. H. H. COLLEN, *Lieut.-Colonel.*

Secretary to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 23rd March, 1888.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 17th and the 23rd March, 1888 :—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
2nd Battalion, Seaforth Highlanders.	Captain D. Stewart .	14th March, 1888.	Barcilly.		

E. H. H. COLIEN, *Lieut.-Colonel,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 20th March, 1888.

No. 96.—Mr. H. W. Bennett, Officiating Deputy Consulting Engineer to the Government of India for Railways, Calcutta, is granted furlough for nine months, under Section 50 of the Civil Leave Code, with effect from the 1st April, 1888, or such subsequent date as he may avail himself of it.

No. 97.—Mr. W. F. Barrow, Government Examiner of Accounts, Indian Midland Railway, is granted furlough out of India for twelve months, under Section 132 of the Civil Leave Code.

Captain C. R. Hoskyn, R.E., Examiner of Accounts, attached to the Office of the Government Examiner of Accounts, East Indian Railway, is appointed Government Examiner of Accounts, Indian Midland Railway.

The 21st March, 1888.

No. 98.—Mr. E. J. Topple, Sub-Engineer, 2nd grade, sub. *pro tem.*, Supernumerary, State Railways, and Superintendent of the Office of the Director-General of Railways, is promoted to the rank of Honorary Assistant Engineer.

No. 99.—Lieutenant-Colonel T. Howard, R.E., Executive Engineer, 1st grade, North-Western Provinces and Oudh, is granted special leave for one year, under the terms of Public Works Department letters Nos. 1940-41 G., dated 3rd October, 1887, with effect from such date as he may avail himself of it.

The 22nd March, 1888.

No. 100.—The services of Mr. G. F. Mathew, C.I.E., class 1. grade 3. Superior Revenue Establishment of State Railways, Traffic Department, are, on his return from leave, placed at the disposal of the Director-General of Railways.

The 23rd March, 1888.

No. 101.—Under Section 4 of the Indian Railway Act of 1879, the Governor-General in Council is pleased to sanction the use of locomotive engines or other motive power, and carriages and wagons to be drawn or propelled thereby, on the undermentioned Railways, *vis.*—

Bengal-Nagpur Railway.

Lucknow-Sitapur-Sihramau State Railway.

His Highness the Gackwar's Mehsana-Vadnagar Railway.

Jodhpore State Railway.

Tarkessur Railway.

Thaton-Duyinzaik Railway.

Toungoo-Mandalay Railway.

No. 102.—Mr. Richard Dalley is promoted from the Subordinate Revenue Establishment of State Railways, Locomotive Department, to class IV of the Superior Revenue Establishment of State Railways, Locomotive Department.

No. 103.—Major M. C. Brackenbury, R.E., is appointed *ex-officio* Deputy Director-General of Railways, with effect from the 1st April, 1888, in addition to his duties as Under-Secretary to the Government of India in the Public Works Department, Railway Branch.

No. 104.—The following officers at present attached to the office of the Director General of Railways are appointed Assistant Secretaries to the Government of India in the Public Works Department, with effect from the 1st April, 1888 :—

Mr. E. H. Stone, Executive Engineer, 2nd grade, State Railways.

Captain G. F. Wilson, R.E., Executive Engineer, 3rd grade, State Railways.

Mr. H. P. Burt, Executive Engineer, 4th grade, *temporary rank*, State Railways.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th March, 1888.

From the 7th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India*, and the Weather and Crop Report will be published at Simla. After the 31st March, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at Simla.

Revised rates from 1st January, 1887.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 15th March, 1888.

The Honourable the Chief Justice has, with the approval of His Excellency the Governor-General of India in Council, appointed Mr. T. A. Pearson, Barrister-at-Law, to officiate as Receiver of the Court during the absence on leave of Mr. J. C. Macgregor, or until further orders, with effect from the 5th instant.

By Order,

R. BELCHAMBERS,

Registrar.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March, 1888.

PARTICULARS.	4 PER CENT. LOANS						4½ PER CENT. LOANS				TRANSFER LOAN OF 1879, SEVEN SHIL- LINGS PER CENT. PORTION.	5 PER CENT LOAN OF 1885-87.	GRAND TOTAL.
	3½ PER CENT. TRANSFER LOAN OF 1853-54.	Of 1833-35.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced ½ per cent. Loan of 1879.	TOTAL.	Of 1870.	Of 1878.				TRANSFER LOAN OF 1879, 4½ PER CENT. POR- TION.
Balance of 29th February, 1888.	54,100	13,38,666	26,57,600	2,41,17,400	89,56,600	3,20,91,500	2,16,54,000	9,08,15,766	43,15,200	73,76,400	1,33,800	32,200	20,71,12,666
<i>Add—</i>													
Amount enfaced at Madras between 1st and 15th March, 1888.	...	...	2,000	...	...	8,000	...	10,000	...	...	...	...	39,500
Amount enfaced at Bombay between 1st and 15th March, 1888.	...	...	500	1,000	...	6,200	7,000	14,700	...	...	...	...	14,700
Amount enfaced at Calcutta between 1st and 15th March, 1888.	...	...	1,200	37,900	6,000	98,200	21,000	1,64,300	10,000	...	...	...	3,17,800
<i>Deduct—</i>													
Amount written off in the London Registers.	54,100	13,38,666	26,61,300	2,41,56,300	89,62,600	3,22,13,900	2,16,82,000	9,10,04,766	43,25,200	73,76,400	1,33,800	32,200	20,74,84,666
	...	...	...	46,900	6,000	28,000	600	81,500	...	...	...	...	84,500
Balance on 15th March, 1888.	54,100	13,38,666	26,61,300	2,41,09,400	89,56,600	3,21,75,900	2,16,81,400	9,09,23,266	43,25,200	73,76,400	1,33,800	32,200	20,74,00,166

NOTE.—From 9th June, 1887, to 15th Jan., 1888, enfaced from India 5,535 lakhs, re-transferred from London 5,009 lakhs.

" 16th Jan., 1888, to 31st "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
" 1st Feb. " to 15th Feb. "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
" 16th " to 29th "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
" 1st March " to 15th March "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
	5,779 lakhs.	5,015 "	5,015 "	5,015 "	5,015 "	5,015 "	5,015 "	5,015 "	5,015 "	5,015 "	5,015 "	5,015 "
Balance against India	714 lakhs											

PUBLIC DEBT OFFICE,
BANK OF BENGAL;

W. D. CRUICKSHANK,

Statement of the Affairs of the Bank of Bengal for the Week ending 20th March, 1888.

LIABILITIES.				ASSETS.			
	R	a.	p.		R	a.	p.
Capital paid-up	2,00,00,000	0	0	Government Securities	51,24,970	5	0
Reserve Fund	50,52,718	15	0	Other authorised Investments	59,48,907	0	0
Public Deposits at Head Office . 74,81,046	8	1	10	Loans on Government and other authorised Securities	88,04,159	7	1
Public Deposits at Branches . 99,61,126	1	9		Accounts of Credit on Government and other authorised Securities	75,29,638	11	4
Other Deposits at Head Office and Branches	3,65,00,389	1		Bills discounted and purchased	2,87,91,496	12	8
Bank Post Bills, &c.	9,97,178	2	4	Balances with other Banks	8,20,732	4	0
Sundries	17,58,416	11	6	Bullion	25,247	14	0
				Dead Stock	11,10,862	11	10
				Stamps	13,190	15	0
				Sundries	11,52,884	12	5
					5,93,28,090	14	1
				Cash and Currency Notes at Head Office . 1,01,44,977	6	7	1
				Cash and Currency Notes at Branches . 1,22,77,807	3	6	
					2,24,22,784	10	
RUPES	8,17,50,875	8	2	RUPES	8,17,50,875	8	2

BANK OF BENGAL,
Calcutta, the 22nd March, 1888.

R. L. BISS,
Chief Accountant.
Rate for Demand Loans 7 per cent.
Percentage 39·5.

By Order of the Directors
W. D. CRUICKSHANK,
Secretary & Treasurer.

SURVEY OF INDIA DEPARTMENT.
MAP RECORD AND ISSUE OFFICE.

Maps of the Survey of India Department, published at the Survey of India Offices, Calcutta and Dehra Dun, for the Quarter ending 31st December, 1887.

Agents for Sale of Maps.	
Calcutta.—No Agent. Maps can be obtained from the Office, 13, Wood Street.	Poona.—Supdt., Government Photo-zincographic Department.
Allahabad.—Curator, Government Books, N-W. Provinces.	Rangoon.—Supdt., American Baptist Mission Press.
Nagpur.—Curator, Government Books, Central Provinces.	Rajkot.—Mr. Narainjee Sunderjee, for maps of Kathiawar only.
Lahore.—Messrs. E. Gillon & Co., Govt. Publishers and Booksellers.	Ahmedabad.—The Huzoor Deputy Collector, for maps of Gujarat only.
Madras.—Messrs. Higginbotham & Co.	London.—Messrs. Allen & Co., Waterloo Place
	Do. Mr. Edward Stanford, 6 Charing Cross.
	Simla.—Messrs. Williams & Co., Ripon House.

All published maps are sold at the Survey of India Office, Calcutta, for cash prepaid.

Agents cannot issue maps on the Public Service.
N.B.—Maps are issued on the Public Service from the Calcutta Office, and their cost as well as the cost of mounting and packing adjusted by book-debit. The cost of postage of parcels must be borne by applicants themselves. Lists of newly published maps are periodically notified in the Gazettes of India and of Local Governments, and in the "Madras Mail."

DESCRIPTION AND NUMBER OF SHEETS.	Scale.	Size.	PRICE OF MAP UNMOUNTED PER SHEET OR COPY.		Date of publication.
			Uncolored.	Colored.	
			R a.	R a.	
GENERAL MAPS.					
India, shewing Sugar-cane cultivation, in two sheets	1"= 64 M.	Each sheet. 40" x 25"	...	4 8	July, 1887.
DISTRICT MAPS.					
Sonthal Pergunnahs, Bhagulpur Division	1"= 41 M.	40" x 27"	1 0	1 4	Sept., 1887.
Jubbulpore (Second Edition)	do.	31" x 30"	do.	do.	Nov., 1887.
CANTONMENTS.					
Rangoon, corrected to 31st March 1887	16"= 1 M.	38" x 34"	*	*	Aug., 1887.
STANDARD SHEETS.					
BOMBAY.—					
Sheets Nos. 52 and 53. Districts Thar and Parkar	1"= 1 M.	40" x 25"	1 12	2 0	Oct., 1887.
Sheets Nos. 70 and 71. District North Gujarat	do.	do.	do.	do.	do.
Sheets Nos. 88 and 89. Parts of Baroda, Palanpur, Káthiáwár, and Ahmedabad	do.	do.	do.	do.	Nov., 1887.
Sheets Nos. 172 and 173. District Ratnagiri	do.	do.	1 8	1 12	do.
Sheets Nos. 214 N.E., N.W., S.E., and S.W., and 215 N.E., N.W., S.E., and S.W. Panch Maháls Collectorate	2"= 1 M.	do.	1 12	2 0	do.

Maps of the Survey of India Department—continued.

DESCRIPTION AND NUMBER OF SHEETS.	Scale.	Size.	PRICE OF MAP UNMOUNTED PER SHEET OR COPY.		Date of publication.
			Uncolored.	Colored.	
STANDARD SHEETS—contd.			<i>R a.</i>	<i>R a.</i>	
LOWER BURMA SURVEY,—					
Sheet No. 227 $\frac{S.E.}{1}$. Districts Tharrawaddy and Prome	4" = 1 M.	do.	1 0	1 4	Sept., 1887.
Sheets Nos. 227 $\frac{N.E.}{1}$, $\frac{N.E.}{3}$, $\frac{N.W.}{4}$, $\frac{S.E.}{2}$, and $\frac{S.W.}{4}$. Districts Tharrawaddy and Prome	do.	do.	do.	do.	Oct., 1887.
Sheets Nos. 125 $\frac{N.E.}{1}$, $\frac{N.W.}{1}$, $\frac{S.E.}{1}$, and $\frac{S.W.}{1}$. (Preliminary Edition). District Shwegyin	2" = 1 M.	do.	do.	do.	Dec., 1887.
Sheet No. 183. District Henzada	1" = 1 M.	do.	1 8	1 12	Sept., 1887.
" 186. " Bassein	do.	do.	do.	do.	do.
NORTH-WEST PROVINCES,—					
Sheet No. 211. Districts Gházipur, Benares, and portion of Sháhábád	do.	do.	do.	do.	Dec., 1887.
Sheets Nos. 218, 219, 220, and 221. Dis- tricts Ballia and Gházipur	do.	do.	do.	do.	Nov., 1887.
ODISH,—					
Sheet No. 116. Districts Kheri and Sita- pur	do.	do.	do.	do.	do.
PUNJAB,—					
Sheet No. 252. Districts Jullundur and Ludhiána	do.	do.	do.	do.	Oct., 1887.
Sheet No. 268. (Preliminary Edition). Districts Jullundur, Hoshiápur, and Ludhiána	do.	do.	do.	do.	do.
INDEX MAPS.					
Index to the Cadastral Survey of Districts Kámrúp, Darrang, and Nowgong	1" = 16 M.	17" × 14"	0 4	0 4	Sept., 1887.
Index to the Traverse Survey in District Sam- balpur	1" = 8 M.	do.	do.	do.	do.
Index to the Cadastral Survey of District Bastí	do.	do.	do.	do.	do.
Index to the Cadastral Survey of the Sankar- pur Estate	1" = 6 M.	do.	do.	do.	Oct., 1887.
Index to the Cadastral Survey of Districts Bassein and Thongwa	1" = 12 M.	do.	do.	do.	do.
Index to the Cadastral Survey of District Tarai	1" = 8 M.	do.	do.	do.	do.
Index to the Cadastral Survey of the Angul State	do.	14" × 9"	do.	do.	do.
Index to the Cadastral Survey of District Gorakhpur	1" = 12 M.	17" × 14"	do.	do.	do.
Index to the Cadastral Survey of District Biláspur	do.	do.	do.	do.	do.
Index to the Topographical Survey of Southern Marátha, Jaghír	1" = 24 M.	14" × 9"	do.	do.	do.
Index to the Traverse Survey of Districts Jubbulpore and Damoh	1" = 12 M.	17" × 14"	do.	do.	do.
Index to the Chart of Triangulation of the Great Trigonometrical Survey of India, corrected up to October 1887.	1" = 96 M.	28" × 26"	do.	do.	do.
CHARTS.					
Charts of Triangulation of No. 2 Topographical Party, Central Provinces Survey, Seasons 1880-87, and 1867-68,† 1868-69	1" = 4 M.	40" × 27" † 33" × 26"	*	...	do.
Chart of Triangulation of Baluchistan Topo- graphical Survey. Part of Sheet No. 21 $\frac{S.E.}{1}$. Season 1885-86	1" = 2 M.	27" × 20"	*	...	Nov., 1887.
MISCELLANEOUS.					
Native State of Kerowlee, Rajputana Agency	1" = 4 M.	25" × 20"	*	...	Oct., 1887.

* Not yet priced.

CHAS. STRAHAN, Major, R. E.,
Assistant Surveyor General,
In charge Map Record and Issue Office.

SURVEY OF INDIA.**NOTIFICATION.***Calcutta, the 22nd March, 1888.*

No. 665.—Mr. T. Bolton, Mathematical Instrument-maker, is granted, under Section 132 of the Civil Leave Code, two years' furlough on private affairs, with effect from 9th April, 1888, or the subsequent date that his services can be spared.

H. R. THUILLIER, *Colonel, R.E.*
Surveyor General of India.

TELEGRAPH DEPARTMENT.**NOTIFICATION.***Calcutta, the 21st March, 1888.*

No. 22.—Mr. J. F. Bevan, Superintendent, class IV, 2nd grade, is allowed furlough for ten months, under Section 50 of the Civil Leave Code, with effect from the forenoon of the 4th February, 1888.

W. R. BROOKE,
Offg. Depy. Director General of Telegraphs.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.**NOTIFICATIONS.***Indore Residency, the 14th March, 1888.*

No. 950.—Colonel M. G. Gerard, C.B., returned from the furlough to Europe granted to him in Military Department Notification No. 6 of 6th January, 1887, and assumed command of the 2nd Regiment, Central India Horse, on the forenoon of the 29th February, 1888.

By Order,
J. RAMSAY,
for First Asst. Agent to the Govr.-Genl.
for Central India.

The 16th March, 1888.

No. 989.—Lieutenant-Colonel E. W. Smyth, Officiating Commandant, Bhopal Battalion, held charge of the Bhopal (Sehore) Treasury, in addition to his other duties, from the 10th to 29th February, 1888, both days inclusive, during the absence on tour of the Political Agent in Bhopal.

By Order,
L. WHITE KING,
First Asst. Agent to the Govr.-Genl.
for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.**NOTIFICATIONS.***Mount Abu, the 16th March, 1888.*

No. 839 G.—The medical charge of the Detachment, Erinpura Irregular Force, and of the

Magistracy Jail at Abu, was transferred, on the forenoon of the 7th March, 1888, from 2nd class Hospital Assistant Brij Mohan Lall, attached to the Abu Charitable Dispensary, to 1st class Hospital Assistant Hafeez Oollah, of the Rajputana Agency Hospital.

The 17th March, 1888.

No. 854 G.—It is hereby notified that Major A. C. Talbot, on return from furlough, resumed charge of the Bikaner Agency from Lieutenant-Colonel V. E. Law, on the forenoon of the 5th March, 1888.

By Order,
E. A. FRASER, *Major,*
First Asst. Agent to the Govr.-Genl.

Statement of Silver Balance in the Calcutta Mint for the week ending 21st March, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 14th March, 1888	3,36,502	
Value of Government silver in the Mint on the same date	10,92,355	14,28,857
ADD— Silver received by the Mint during the week on account of the Currency Department	1,31,225	
Ditto ditto Government	2,31,428	3,62,653
DEDUCT— New coin paid to Reserve Treasury during the week	4,26,000	17,91,510
Petty items issued for miscellaneous purposes	...	4,26,000
Balance on the evening of the 21st March, 1888		13,65,510
The Balance comprises— Silver held on account of the Currency Department	4,29,006	
Ditto ditto Government	9,36,504	13,65,510
There is in addition awaiting assay— Bullion belonging to Private Individuals	177	
Ditto ditto Government	...	177

R. V. RIDDELL, *Lieut.-Colonel, R.E.*
Master of the Mint.

CALCUTTA MINT,
The 22nd March, 1888.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is

warned to communicate at once with the undersigned:—

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.			
Regt. No.	No. of Notes.	Value.	Name of Claimant.
1888.		Rs.	
W15	S 29—60859	50	Jasaji Gumaji, Bombay.
	" —60860	50	
	" —60861	50	
	" —60862	50	Harjimal & Co., Bombay.
W16	S 12—71299	100	
	S 30—27963	100	
	" —30281	100	

H. S. GROVES,

Asst. Acctt. Genl., Paper Currency Dept.

BOMBAY,

The 20th March, 1888.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.			
Regt. No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
49	E 32—02517* .	100	E. B. Francis, Esq., C.S., Settlement Officer, Ferozepore.
	" —01586 .	100	
* Belonging to Agency No. 1, Rawalpindi.			

J. A. ROBERTSON,

for Deputy Commissioner of Currency.

LAHORE,

The 16th March, 1888.

Report of a Deserter or Absentee without leave from the No. 4 Battery, 1st Brigade, Lancashire Division, Royal Artillery, dated at Rangoon, this 12th day of March, 1888.

Number, Rank, and Name, —No. 19414, Gunner Thomas Rodway.	At what Place Enlisted,— Bow Street, London.
Age,—32 years 5 months.	Parish and County in which Born,—Birmingham, Warwickshire.
Height,—5 feet 9½ inches.	Place of residence for last 12 months before enlistment,—
Colour of— Complexion, fresh; Hair, brown; Eyes, blue.	Marks,—None.
Date of Desertion or Absence,—7th March, 1888.	Trade,—Labourer.
Place of Desertion or Absence,—Rangoon.	Regimentals, or plain clothes,—Regimentals
Date of Enlistment,—3rd January, 1879.	REMARKS,—Absented himself without leave. 9 years 2 months' service.

• G. F. SIDDONS, Major, R.A.,
Comdg. 4-1st Lancashire Divn., R.A.

Report of a Deserter from the 2nd Regiment of Durham Light Infantry, dated at Poona, this 13th day of March, 1888.

Number, Rank, and Name, —No. 2315, Lance Corporal Thomas Cattermole.	At what Place Enlisted,— Allahabad
Age,—27 years.	Parish and County in which Born,—Diss, Ipswich, Norfolk.
Size,—5 feet 6 inches.	Marks,—Three vaccination marks, right arm.
Colour of— Complexion, fair; Hair, brown; Eyes, blue.	Trade,—Sailor.
Date of Desertion,—9th March, 1888.	Coat or Jacket,—
Place of Desertion,—Poona.	Waistcoat,—
Date of Enlistment,—12th December, 1885.	Breeches or } Regi- Trowsers . } mentala.
	REMARKS,—Speaks Hindustani fairly well. Not on furlough.
	Under 3 years' service.

G. A. LEE, Lieut.-Colonel,
Comdg. 2nd Durham L. I.

Report of a Deserter from the Royal Engineers, (Bombay Sappers and Miners), dated at Kirkee, this 13th day of March, 1888.

Number, Rank, and Name, —No. 13763, Corporal Percy Cooke.	At what Place Enlisted,— London.
Age,—32 years 6 months.	Parish and County in which Born,—Bloomsbury, Middlesex.
Size,—5 feet 5½ inches.	Marks,—Anchor on left arm.
Colour of— Complexion, dark; Hair, dark brown; Eyes, hazel.	Trade,—Clerk.
Date of Desertion,—12th March, 1888.	Coat or Jacket,—
Place of Desertion,—Kirkee.	Waistcoat,—
Date of Enlistment,—26th August, 1876.	Breeches or } Believed Trowsers . } dressed in a white flannel suit with a trotter hat.
	REMARKS,— Under 12 years' service.

ST. G. M. KIRKE, Major, R.E.,
Comdg. Bombay Sappers and Miners.

Report of a Deserter from the 1st Battalion, King's Own Scottish Borderers, dated at Meerut, this 16th day of March, 1888.

No. 2040, Private Wm. McLean.	Eyes,—Grey.
Age,—25½ years.	Date of Desertion,—13th March, 1888.
Height,—5 feet 9 inches.	Marks,—Tattoo dots on base of thumbs.
Complexion,—Fresh	Dress,—Last seen in regi- mentals.
Hair,—Light brown.	

C. L. WOOLCOMBE, Capt., for Col.,
Comdg. 1st Battn. King's Own Scottish Borderers.

Report of a Deserter from the 1st Battalion, King's Own Scottish Borderers, dated at Meerut, this 16th day of March, 1888.

No. 2041, Private Ralph Percy.	Eyes,—Blue.
Age,—26 years.	Date of Desertion,—13th March, 1888.
Height,—5 feet 7 inches.	Marks,—Tattoo marks R. P. on left arm.
Complexion,—Fresh.	Dress,—Last seen in regi- mentals.
Hair,—Dark brown.	

C. L. WOOLCOMBE, Capt., for Col.,
Comdg. 1st Battn., King's Own Scottish Borderers.

Report of a Deserter from the 2nd Battalion, Durham Regiment of Light Infantry, dated at Poona, this 19th day of March, 1888.

Number, Rank, and Name, —No. 1670, Private William Pepper.	At what Place Enlisted,— Sunderland.
Age,—29 years.	Parish and County in which Born,—Monkwearmouth, Durham.
Size,—5 feet 8 inches.	Marks,—None.
Colour of— Complexion, fresh; Hair, dark brown; Eyes, grey.	Trade,—
Date of Desertion,—14th March, 1888.	Coat or Jacket,—
Place of Desertion,—Poona.	Waistcoat,—
Date of Enlistment,—28th March, 1878.	Breeches or } Regi- Trowsers . } mentala.
	REMARKS,—Not on furlough.
	10 years' service.

W. GORDON, Major,
Comdg. 2nd Battn., Durham L. I.

*Report of a Deserter from the "E" Battery,
"A" Brigade, Royal Horse Artillery, dated
at Lucknow, this 21st day of March, 1888.*

Number, Rank, and Name, —No. 58804, Gunner George Wilson.	At what Place Enlisted,— Lucknow.
Age,—24 years.	Parish and County, in which Born,—West Riding, Leeds, York.
Size,—6 feet.	Marks,—Figure of a wo- man tattooed on front of right forearm.
Colour of— Complexion, fair; Hair, brown; Eyes, blue.	Trade,—Labourer.
Date of desertion,—19th March, 1888.	Coat or Jacket,—
Place of Desertion,—Luck- now.	Waistcoat,—
Date of Enlistment,—24th November, 1886.	Breeches or } <i>Not known.</i> Trowsers,—
	REMARKS,— Under 2 years' service.

G. R. GAMBIER, Major, R.H.A.,
Comdg. E Batty., A Bde., R.H.A.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 12th March, 1888.

SIKKIM FIELD FORCE.

Letters and other Postal articles intended for officers, troops or followers with the Sikkim Field Force should be addressed as follows:—

A. B. (name, rank and regiment or other particulars)
Sikkim Field Force,
without the addition of any post-town.

W. J. HAM,

Asstt. Dir. Genl. of the Post Office of India.

*Unclaimed Letters held in the Calcutta General Post Office
on 22nd March, 1888.*

Bloude, M. Le.	Lodge, W.	Robinson & Co.
Christie, A. P.	Murray, A. A.	Richebourg, Paul.
DeSouza, S. A.	Ogg, E. H. & Co.	Swarris, W. M.
Edgar, G.	Petters, J.	Tait, W. R.
Kerr, H. B.	Pollard, F. W.	Tate, Mrs.
Lampart, S.	Polleri, A. P.	Wellington & Co.

Letters marked "Care of Post Office."

A. W.	Gascond, S.	Nisbet, Peter.
Abbott, S. H.	Gaskell, Esq.	O'Brien, Mrs. Rosie.
Alberto, S.	Geale, G. R.	"Okeyo."
Angelina, S.	Gibbons, Miss M.	Peglar, H. B.
Ainley, Henry.	Gibson, Peter.	Penn, Mrs. G.
Bartholomew, R.	Glover, T.	Percival, Percy.
Bates, E.	Godfrey, Jack.	Phillippe, H. S.
Beal, W. H.	Goodwin, David.	Pliemirger, T.
Beard, Arthur.	Goodwin, James.	Pyle, Mrs.
Becaley, George.	Grenon, Miss A.	Remington, Capt. F.
Betts, W. M.	Greenless, A.	A.
Biddlecombe, F. C.	Gray, Edward, Sir.	Rhoades, A. H.
Bleek, Mrs.	Gorman, Mrs.	Richardson, M.
Blomfield, F. C.	"Gusture."	Ritchie, W. T.
Bohminger, Herr.	H. M.	Robertson, W.
Braham, Mrs.	Hall, D.	Rode, Mrs.
Bridson, E. G.	Hanbury, Mrs.	Roe, Lt. R. J.
Briscoe, Mrs.	Hodgetts, W. G.	Rolilotto, L.
Brown, John D.	House, F. W.	Scales, W. H.
Bruse, Sante.	Hughes, Mrs.	Sanderson, T. W.
Brudley, C. W.	Hughes, P.	Sheppard, H. E.
Bulloch, J.	Jackson, A. W.	Silvo, F.
Burton, A. H.	Jones, E. E.	Simpson, James.
Butler, Mrs. T. P.	Judge, Capt. F. C.	Skinner, T. C. M.
Caldicot, Dr. T.	Keisler, Dr. F. L.	Smit, Robert.
Cavanagh, J.	L. M. G.	Smith, H. R.
Chiodette, A. T.	Lamorchand, J. R.	Smith, L. O.
Christophen, E.	Lester, J. H.	Smithe, Miss M.
Clarke, R.	Lindenau, L. K.	Southerton, F. W.
Clifford, Charles.	Lowless, H.	Stanley, Mrs. M. E.
Clifton, Talbot.	Lucien, Mon. L.	Stevenson, Capt. G. J.
Cohen, R.	Macdonald, A.	Storkey, H.
Craig, John A.	Mangenot, C. J.	Tanner, Miss.
Crofton, H. H. J.	Martin, R.	"Temple."
Cutress, C. A.	Massey, E. S.	Thomson, E.
Daly, M.	McMurtrie, A.	Timms, Miss L.
Demomet, F.	Mitchell, Thos.	Tiny, Miss.
Domenico, A.	Monro, H. T.	Toltzer, Ferdinand.
"Felix."	Moran, D.	Van, Lennep, H. J. D.
Foster, G. R. C.	Moubray, John A.	Vanquin, W. E.
Fraser, Mrs. L.	Naylor, C. G. R.	White, Miss Nellie.
Freedman, J. J.	Newman, Mrs.	Wood, H. dell. P.
Gardiner, Geo.	Nichlenson, Miss A. E.	Wood, E. M.

Registered Letters.

Angus, E.	Jones, Mrs. Henry.	Rosentahl Dora.
Hartz, S.	Polleri, A. P.	Shapira, Kopil.

*Unclaimed Letters held in the Barrackpore Post Office on the
19th March, 1888.*

Boorbs, Major T. A.	Henderson, Mrs. E. M.	Pym, Mrs.
Campbell, Mrs. D.	Johnson, T. S.	Smith, Col. T. P.
Cooper, Mrs. K.	Jones, M.	Tweede, M. E.
DeMores, Marques.	Lester, G.	Wilson, Mrs.
Gallais, A.	Massone, W.	W. L. & Co.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 24th March, 1888.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888. 27th Mar.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets).	26th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bangkok (Siam), Philippine Islands, China and Japan.	4th April	Ditto.
Australia, New Zealand and Tasmania.	4th "	Ditto.
Madras and Colombo	3rd "	Per P. & O. Str. <i>Khedive</i> .
Straits and Hong-Kong	28th "	Per Steamer <i>A. Apcar</i> .
Rangoon and Moulmein	28th "	Per Steamer <i>Patiala</i> .
Akyab, Kyaukpypu, Sandoway and Rangoon.	28th "	Per Steamer <i>Madras</i> .
Rangoon and Moulmein	30th "	Per Steamer <i>Patna</i> .
Adelaide, Melbourne and Sydney	29th "	Per Steamer <i>Huccephalus</i> .
Mauritius	29th "	Per Steamer <i>Warora</i> .

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters will be received up to 9 P.M.

E. HUTTON,
Presidency Postmaster, Calcutta.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *Rs 4-8*; per eight-ounce tin, *Rs 8-8*; per pound tin, *Rs 16-8*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the under-noted rates—per four-ounce tin, *Rs 5-8*; per eight-ounce tin, *Rs 10-8*; per pound tin, *Rs 20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

یہ دوا کوئینائین کا خوب قائم مقام ہی اور کلکتہ کے بوٹانک گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے ہوا ایک ملازم سرکاری واسطے سرکاری کام اور خیرات کے اور سوائے اونکے چار کوئی ایک مشق بیس پوند خرید لینے سے بقیہ نقد حسب نرخ ذیل خرید کرسکتے ہیں یعنی نرخ چار اونس کے تین کا چار روپیہ آٹھ آنہ ; آٹھ اونس کے تین کا آٹھ روپیہ آٹھ آنہ ; ایک پوند کے تین کا سولہ روپیہ آٹھ آنہ

اور عوام الناس بوٹانک گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے بقیہ نقد حسب نرخ ذیل خرید کرسکتے ہیں یعنی نرخ چار اونس کے تین کا پانچ روپیہ آٹھ آنہ ; آٹھ اونس کے تین کا دس روپیہ آٹھ آنہ ; ایک پوند کے تین کا بیس روپیہ

یہ دوا کلکتہ کے بڑے بڑے ولایتی اور دیسی دوا خانوں میں بکتی ہی ماسوائے قیمت مذکورہ بالا کے محصول ذاک چار اور آٹھ اونس کے تین کا آٹھ آنہ ; اور ایک پوند کے تین کا بارہ آنہ

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below:—

- Report on the Meteorology of India in 1875**, 4to, 89 pages text, 297 pages tables, 3 charts. Rs.
- Report on the Meteorology of India in 1876**, 4to, 97 pages text, 340 pages tables, 3 charts. Rs.
- Report on the Meteorology of India in 1877**, 4to, 193 pages text, 375 pages tables, 3 charts. Rs.
- Report on the Meteorology of India in 1882**, 4to, 152 pages text, 298 pages tables, 8 charts. Rs.
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Take notice that Mr. John Edward Williams has been appointed Agent and General Manager of the Assam Railways and Trading Company, "Limited," and Reduced in India and Mr. Ferdinand Beauclerk's Agency terminated and his power of attorney was cancelled on the 23rd January, 1888.

W. BARTON WRIGHT,
Managing Director.

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Lost.

The Government Promissory Note No. 072756, of the $4\frac{1}{2}$ per cent. loan of 1879, for ₹500, originally standing in the name of the Bank of Bengal, Note No. 079105, of the $4\frac{1}{2}$ per cent. loan of 1879, for ₹500, originally standing in the name of William Watson & Co., and Notes Nos. 082145 and 082149 of the $4\frac{1}{2}$ per cent. loan of 1879, for ₹100 each, originally standing in the name of Rustomjee Arderseer, and last endorsed to E. H. Hearn, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the

interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

WILLIAM WATSON & CO.,
28, Appollo Street, Bombay,
Agents for E. H. Hearn,
of Post Panwell.

Lost.

The Government Promissory Note No. 175673, of the 4 per cent. loan of 1865, for ₹500, originally standing in the name of Tullockchund Hurnathjee, and last endorsed to Hurrikisson Buldeo, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

HURRIKISSON BULDEO,
Opposite Bhuleshwar Market, No. 3,
in the Vajeshanker Gawrishanker's Firm,
Bombay.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 13. } CALCUTTA, SATURDAY, MARCH 31, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—

Nothing for Publication.

PART V.—Bills introduced into the Council of the Governor-General of India for making Laws and Regulations, or published under Rule 23:—

Nothing for Publication.

PART VI.—Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations:—

The fall of Fort Lingtu.

Debtors Bill.

Civil Procedure Code, &c., Amendment Bill.

SUPPLEMENT No. 13.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 24th March, 1888.

No. 5.—The Governor-General in Council has been pleased to grant Mr. K. M. Chatterjee, a Reporter for the Indian Law Reports in the High Court, Calcutta, leave for one month, with effect from the 22nd instant.

No. 6.—Mr. C. D. Panioty, Barrister-at-Law, has been appointed to officiate as a Reporter for the Indian Law Reports in the High Court, Calcutta, during the absence on leave of Mr. K. M. Chatterjee, or until further orders.

S. HARVEY JAMES,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 24th March, 1888.

No. 726.—During the absence of the Governor-General in Council from Calcutta, the Honorary Assistant Secretary to the Government of India in the Military Department at the Presidency will have charge of that portion of the Home Department which is left at Calcutta.

The 26th March, 1888.

No. 771.—Under the provisions of Section 9 of Statute 24 and 25 Vic., Cap. 67, the Governor-General in Council is pleased to direct that His Excellency's Council shall assemble at Simla in the jurisdiction of the Lieutenant-Governor of the Punjab.

MEDICAL.

The 24th March, 1888.

No. 138.—Deputy Surgeon-General A. J. Cowie, Inspector-General of Civil Hospitals, Bengal, is granted three months' privilege leave, with effect from the date on which he may avail himself of it.

JUDICIAL.

The 24th March, 1888.

No. 591.—Mr. A. Phillips, Barrister-at-Law, Standing Counsel for the Presidency of Fort William in Bengal, is granted furlough for one year, with effect from the 12th April, 1888, or from any subsequent date on which he may avail himself of it, together with the necessary subsidiary leave.

No. 594.—Mr. L. P. Pugh, Barrister-at-Law, is appointed to officiate as Standing Counsel for the Presidency of Fort William in Bengal, *vice* Mr. A. Phillips, proceeding on furlough, or until further orders.

No. 598.—Under the provisions of Section 138 of Act XXVI of 1881 (The Negotiable Instruments Act, 1881, as amended by Act II of 1885), the Governor General in Council has been pleased to appoint the persons named in the schedule below to be Notaries Public and to exercise their functions as such within the local areas mentioned in the second column of the said schedule. This cancels Home Department Notification No. 51, dated the 12th January, 1886.

SCHEDULE.

PERSONS.	LOCAL AREA.
BY VIRTUE OF OFFICE.	
Ahmedabad.	
City Magistrate, Ahmedabad	} District of Ahmedabad.
Sub-Registrar of Ahmedabad and Daskrohi	
Do. of Dhundhuka	
Do. of Gogo	
Do. of Prantej	
Broach.	
Huzur Deputy Collector, Broach	} District of Broach.
Sub-Registrar of Broach	
Do. of Jambusar	
Kaira.	
Huzur Deputy Collector, Kaira	} District of Kaira.
Sub-Registrar of Neriad	
Do. of Borsad	
Do. of Umreth	
Do. of Kopadwanj	
Panch Mahals.	
Sub-Registrar of Godhra	} District of Panch Mahals.
Do. of Dohad	
Surat.	
Huzur Deputy Collector, Surat	} District of Surat.
Sub-Registrar of Surat	
Do. of Olpad	
Do. of Bulsur	
Colaba.	
Sub-Registrar of Alibag	} District of Colaba.
Do. of Pen	
Do. of Panwell	
BY NAME.	
Mr. Lakshuman Janardhan, Pensioner, Mahad	
BY VIRTUE OF OFFICE.	
Ratnagiri.	
Huzur Deputy Collector, Ratnagiri	} District of Ratnagiri.
Sub-Registrar of Vengurla	
Do. of Malwan	
Do. of Ratnagiri	
Do. of Chiplun	

PERSONS.	LOCAL AREA.
<i>Thana.</i>	
Huzur Deputy Collector, Thana	} District of Thana.
Sub-Registrar of Bassein	
Do. of Umbergaon	
<i>Ahmednagar.</i>	
Huzur Deputy Collector, Ahmednagar	} District of Ahmednagar.
Sub-Registrar of Sangamner	
Do. of Karjat	
Do. of Shevgaon	
<i>Khandesh.</i>	
Huzur Deputy Collector, Dhulia	} District of Khandesh.
Sub-Registrar of Erundole	
Do. of Nandurbar	
Do. of Sowda	
Do. of Pachora	
<i>Nasik.</i>	
Huzur Deputy Collector, Nasik	} District of Nasik.
Sub-Registrar of Malegaon	
Do. of Nandgaon	
Do. of Yeola	
<i>Poona.</i>	
City Magistrate, Poona	} District of Poona.
Sub-Registrar of Haveli	
Do. of Junnar	
Do. of Sirur	
Do. of Indapur	
<i>BY NAME.</i>	
Mr. J. Hearn, Pensioner, Poona	
<i>BY VIRTUE OF OFFICE.</i>	
<i>Satara.</i>	
Huzur Deputy Collector, Satara	} District of Satara.
Superintendent, Malcolmpeth	
Do. Panchgani	
Sub-Registrar of Satara	
Do. of Karad	
Do. of Khatav	
Do. of Tasgaon	
<i>Sholapur.</i>	
Huzur Deputy Collector, Sholapur	} District of Sholapur.
Sub-Registrar of Sholapur	
Do. of Pandharpur	
Do. of Barsi	
Mamlatdar of Karmala	
<i>Belgaum.</i>	
Huzur Deputy Collector, Belgaum	} District of Belgaum.
Sub-Registrar of Chikodi	
Do. of Uthni	
Do. of Porosgad	

PERSONS.	LOCAL AREA.
<i>Bijapur.</i>	
Huzur Deputy Collector, Bijapur	} District of Bijapur.
Sub-Registrar of Bagalkot	
<i>Dharwar.</i>	
Huzur Deputy Collector, Dharwar	} District of Dharwar.
Sub-Registrar of Hubli	
Do. of Gadag	
Do. of Kod	
BY NAME.	
Mr. Bhimrao Udpi, Pleader, Haveri	}
BY VIRTUE OF OFFICE.	
<i>Kanara.</i>	
Huzur Deputy Collector, Carwar	} District of Kanara.
Mamlatdar of Carwar	
Do. of Kumpta	
Do. of Sirsi	
Sub-Registrar of Halial	}
<i>Aden.</i>	
Registrar of Aden	} Settlement of Aden.
Sub-Registrar of Aden	
Port Officer, Aden	} Perim.
Assistant Political Resident	
<i>Province of Sind.</i>	
<i>Karachi.</i>	
Huzur Deputy Collector, Karachi	} District of Karachi.
Second Class Magistrate, Karachi	
Do. Do., Kotii	
Sub-Registrar of Tota	
Do. of Keti Bandar	}
<i>Hydrabad.</i>	
Huzur Deputy Collector, Hydrabad	} District of Hydrabad.
Sub-Registrar of Tando Mahomed Khan	
Do. of Hala	
Do. of Nowshera	
<i>Shikarpur.</i>	
City Magistrate, Sukkur	} District of Shikarpur.
Public Prosecutor of Shikarpur	
Sub-Registrar of Larkhana	
<i>Upper Sind Frontier.</i>	
Cantonment Magistrate, Jacobabad	} District of Upper Sind Frontier.
Sub-Registrar of Jacobabad	

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—SURVEYS.

Calcutta, the 27th March, 1888.

No. 4 S.—The services of Major the Honourable M. G. Talbot, R.E., Deputy Superintendent of the 4th grade, Survey of India Department, at present employed in Burma, are replaced at the disposal of the Military Department, with effect from the date of his arrival at Calcutta.

EMIGRATION.

The 29th March, 1888.

No. 7 E.—In modification of the Notification No. 121 E., of the 1st April, 1886, which declared that a consolidated fee of ₹2-8 would be levied under Sections 38 and 73 of the Indian Emigration Act, XXI of 1883, on account of each emigrant who embarks on board an emigrant vessel for the colonies, the Governor-General in Council is pleased to declare that for every emigrant embarking for the colonies after the 31st March, 1888, a consolidated fee of ₹3-0 will be levied under the sections above referred to.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 29th March, 1888.

No. 567-G.—Consequent on the return to duty of Mr. H. M. Durand, C.S.I., C.S., Secretary to the Government of India in the Foreign Department, the following reversions are made in the Foreign Department, with effect from the forenoon of the 19th March, 1888:—

Mr. W. J. Cunningham, B.C.S., from Officiating Secretary, to his substantive appointment as Under-Secretary to the Government of India in the Foreign Department.

Mr. J. A. Crawford, B.C.S., Officiating Under-Secretary, is appointed to be Junior Under-Secretary to the Government of India in the Foreign Department.

No. 568-G.—Captain G. E. Money, Squadron Commander, 1st Regiment, Central India Horse, officiated as Political Assistant at Goona, in addition to his other duties, from the afternoon of the 17th December, 1887, to the forenoon of the 21st February, 1888, during the absence of Major H. A. Vincent.

No. 570-G.—Surgeon-Major T. Ffrench Mullen, M.D., Agency Surgeon at Ulwar, is appointed to officiate as Residency Surgeon in the Persian Gulf, with effect from the date of joining and during the absence on furlough of Surgeon D. R. Ross, or until further orders.

No. 572-G.—Sir L. H. Griffin, K.C.S.I., C.S., Resident of the 1st class and Governor-General's Agent in Central India, is granted furlough to Europe, on medical certificate, for one year, with effect from the 15th April, 1888, or the subsequent date on which he may avail himself of it.

No. 574-G.—Mr. J. A. Crawford, B.C.S., Junior Under-Secretary to the Government of India in the Foreign Department, is granted privilege leave for three months, with effect from the date on which he may avail himself of it.

No. 577-G.—The following promotions are made in the graded list of the Political Department, with effect from the 2nd March, 1888, consequent on the grant of furlough to Major G. Gaisford, Officiating Political Assistant of the 1st class:—

Captain A. F. DeLaessoe, C.M.G., C.I.E., Officiating Political Assistant of the 2nd class, to officiate as a Political Assistant of the 1st class.

Lieutenant J. Ramsay, Political Assistant of the 3rd class, substantive *pro tempore*, to officiate as a Political Assistant of the 2nd class.

Captain E. R. Penrose, Officiating Political Assistant of the 3rd class, to be Political Assistant of the 3rd class, substantive *pro tempore*.

No. 581-G.—The following reversions are made in the graded list of the Political Department, with effect from the 15th March, 1888, consequent on the return from furlough of Colonel E. S. Reynolds, Political Agent of the 2nd class:—

Major E. A. Fraser, from Officiating Political Agent of the 2nd class, to his substantive grade of Political Agent of the 3rd class.

Captain H. L. Ramsay, from Officiating Political Agent of the 3rd class, to his substantive grade of Political Assistant of the 1st class.

The 30th March, 1888.

No. 586-G.—The following reversion is made in the graded list of the Political Department, with effect from the 22nd March, 1888, consequent on the return from boundary duty of Mr. Ney Elias, C.I.E., Political Agent of the 3rd class:—

Mr. P. J. C. Robertson, from Officiating Political Agent of the 3rd class to his substantive grade of Political Assistant of the 1st class.

No. 589-G.—Mr. Ney Elias, C.I.E., Political Agent of the 3rd class, is posted as Assistant to the Agent to the Governor-General in Rajputana, with effect from the 22nd March, 1888.

The 26th March, 1888.

No. 1184-I.—The Governor-General in Council has received with satisfaction the information that the Thakur of Tharad in the Bombay Presidency has undertaken to abolish transit duties in his estate.

The 28th March, 1888.

No. 1225-I.—The Notifications cited marginally, which defined, for the purposes of Act XIV of 1860, the limits of the premises occupied by the late King of Oudh, and which were published in the Calcutta Gazettes of the 21st July, 1860, and the 11th April, 1863, respectively, are hereby cancelled.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

Calcutta, the 27th March, 1888.

No. 1605.

ACCOUNTS AND FINANCE.

SAVINGS BANKS.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ—

Report by the Comptroller and Auditor General on Savings Banks for the year 1886-87 and annexed statements.

Ordered, that the report and the statements be published in the *Gazette of India* for general information.

No. 180, dated 30th January 1888.

From—E. GAY, Esq., Comptroller and Auditor General,

To—The Secretary to the Government of India, DEPT. OF FINANCE AND COMMERCE.

I have the honour to submit my report for the year 1886-87 on the Savings Banks established by Government in this country. The report is late this year, as it has been necessary to reconcile the figures in it with the Finance and Revenue Accounts of the year, and this at first presented some difficulty owing to a misunderstanding which has now been removed.

2. There are two descriptions of these Banks, *viz.*, Banks open to the Public and Service Institutions; the former comprise Presidency and Post Office Banks, and the latter State Railway Provident Institutions, Civil Engineers' Provident Fund and Military Banks. The State Railway Provident Institutions are for the non-pensionable employes of the State Railways. The Civil Engineers' Provident Fund is for the officers of the Public Works and Telegraph Departments, and the Military Banks for the non-commissioned officers and soldiers of the European Army; but when these men leave their regiments and go on detached military service, they are permitted under special arrangements to transfer their savings to a Presidency Bank.

3. Nothing special has occurred during the year in connection with these Banks. I enclose the usual statements marked I to VII, the principal facts in which may be summarised as follows:—On the 31st March 1887 there were 6,230 Government Savings Banks in India, and they contained 289,445 accounts, which received from Government Rs19,07,668 as interest and possessed balances aggregating Rs5,79,86,983. In addition to these balances the depositors held Government Promissory Notes, of which those in my custody amounted to Rs3,99,100 and in that of the Accountant General, Bombay, to Rs18,300, making a total of Rs4,17,400. The notes purchased on this account in Madras were withdrawn by the depositors. The following table distributes these figures among the several classes of Banks:—

DESCRIPTION OF BANKS.	Number of Banks.	Number of Depositors.	Interest earned.	Bank Balances.	Nominal value of Government Promissory Notes.
			R	R	R
Presidency, Calcutta	1	11,155	97,562	26,75,965	16,100
Do., Madras	1	3,713	28,291	8,07,724	...
Do., Bombay	1	26,700	2,91,181	81,46,805	18,300
Railway	12	12,168	62,824	18,83,905	4,200
Civil Engineers	1	380	15,127	4,89,859	...
Military	160	16,151	58,039	14,09,542	...
Post Office	6,048	219,010	14,14,644	4,25,71,760	3,78,800

4. The net result of the year's operations will be observed from the subjoined statement:—

NAMES OF BANKS.	NUMBER OF BANKS.		NUMBER OF ACCOUNTS.		BANK BALANCES.		GOVERNMENT PROMISSORY NOTES.		AVERAGE OF DEPOSITOR'S BALANCES.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
Presidency, Calcutta	391	...	1,26,272	2,500	...	...	13
Do., Madras	6,413	...	18,09,922	...	...	...	40
Do., Bombay	21,728	...	82,62,897	13,000	...	...	34
Railway	1	530	...	51,889	...	1,500	...	...	3
Civil Engineers	67	...	2,18,754	...	...	...	423	...
Military	2	633	...	22,645	...	...	...	...	14
Post Office . . .	215	...	64,001	...	2,00,25,869	...	96,500	...	49	...

The chief increase is in the Post Office Savings Banks, and is partly due to transfers from the Presidency and District Banks. The decrease in the Railway Banks is caused by amalgamation of the Cawnpur-Achneyra with the Rajputana Bank and the Dacca and Northern Bengal with the Eastern Bengal Bank; but on the other hand a New Bank under the designation of Bilaspur-Etawah has been opened in January 1887. According to statement IV there has been a decline in the Bombay Military Banks, while those in Bengal and Madras have increased their deposits.

5. The investments by depositors in Government Promissory Notes continue to rise, while the increase in deposits as received in the Post Office Banks is spread through every Province of India.

6. I have checked these Savings Banks Accounts with those of the Provincial Accountants General, the Accountant General, Public Works Department, and the Examiners of Accounts of the several State Railways, and have settled all differences with the exception of the amounts connected with the Chittagong Bank in which frauds were committed two years ago, as explained in my report of last year. These differences have not yet been adjusted, as the claims upon the Bank are not fully established.

STATEMENT I.

Number of Working Banks and of the Depositors therein on 31st March 1886-87. '

BANKS.	NUMBER OF WORKING BANKS.		NUMBER OF DEPOSITORS.		Increased (+) or decreased (—) in number of depositors.	AVERAGE NUMBER OF DEPOSITORS PER BANK.	
	1886.	1887.	1886.	1887.		1886.	1887.
BANKS OPEN TO THE PUBLIC—							
Presidency Banks—							
Calcutta	1	1	11,546	11,155	—391	...	...
Madras	1	1	10,126	3,713	—6,413	...	...
Bombay	1	1	48,428	26,700	—21,728	...	...
District Banks (a)	180	...	10,618	168	—10,450	542	...
Post Office Banks	5,833	6,048	155,009	219,010	+64,001	27	36
TOTAL .	6,016	6,051	235,727	260,746	+25,019	...	...
SERVICE INSTITUTIONS—							
State Railway Provident Institutions	13	12	11,638	12,168	+530	895	1,014
Civil Engineers' Provident Fund .	1	1	313	380	+67	8	10
Military Banks	168	166	15,518	16,151	+633	92	97
TOTAL .	182	179	27,469	28,699	+1,230	...	...
GRAND TOTAL .	6,198	6,230	263,196	289,445	+26,249	...	...

Number of Depositors in the several classes of Banks from 1876-77 to 1886-87.

BANKS.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
BANKS OPEN TO THE PUBLIC—											
Presidency Banks—											
Calcutta	11,612	12,008	12,320	9,926	10,288	11,063	11,850	11,912	12,016	11,546	11,155
Madras	10,647	11,472	11,740	12,344	13,737	15,187	10,997	10,826	11,120	10,126	3,713
Bombay	28,235	29,852	30,761	32,751	37,186	42,206	43,145	46,120	48,535	48,428	26,700
District Banks (a)	10,593	12,254	13,040	14,982	18,977	21,880	21,972	22,661	23,695	10,618	168
Post Office Banks . . . . .	...	...	...	...	...	...	39,121	81,818	122,599	155,009	219,010
SERVICE INSTITUTIONS—											
State Railway Provident Institutions . . . . .	...	...	...	568	4,720	6,331	6,956	6,625	8,972	11,638	12,168
Civil Engineers' Provident Fund . . . . .	...	...	...	...	...	...	...	...	233	313	380
Military Banks . . . . .	...	17,932	16,644	20,717	17,260	18,161	13,557	20,447	16,100	15,518	16,151
TOTAL .	61,087	83,518	84,505	91,288	102,163	114,828	147,598	203,439	243,270	263,196	289,445

(a) These Banks have been amalgamated with the Post Office Banks in 1886-87, except Chittagong, respecting which see paragraph 6 of the report.

STATEMENT II.

Deposits (including Interest), Withdrawals and Balances in the several classes of Savings Banks from 1857-58 to 1886-87 (in thousands of Rupees), as entered in the Finance and Revenue Accounts.

YEARS.	DEPOSITS.						WITHDRAWALS.						BALANCES.					
	PRESIDENCY BANKS.			District Banks. (a)	Post Office Banks.	State Railway Provident Institutions.	Civil Engineers' Provident Fund.	Military Banks.	TOTAL.	PRESIDENCY BANKS.			District Banks. (a)	Post Office Banks.	State Railway Provident Institutions.	Civil Engineers' Provident Fund.	Military Banks.	T. BAL.
	Calcutta.	Med. ras.	Bom. bay.							Calcutta.	Med. ras.	Bom. bay.						
1857-58	12.01	5.45	5.38	..	..	..	..	..	22.84	8.18	4.12	3.67	..	..	..	..	..	38.98
1858-59	24.92	8.61	11.34	..	..	..	..	..	44.87	17.23	5.68	4.92	..	..	..	..	..	56.02
1859-60	8.15	8.75	11.05	..	..	..	..	11.04	38.99	25.11	7.71	11.83	..	..	..	..	17,726	57,046
1860-61	8.19	7.52	69	..	..	..	..	16.36	32.76	6.40	8.69	3.64	..	..	..	..	25,386	62,376
1861-62	7.00	7.01	5.73	..	..	..	..	13.71	33.45	7.02	6.32	5.27	..	..	..	..	23,29	60.91
1862-63	8.26	6.25	2.25	..	..	..	..	15.79	32.55	6.74	5.97	..	..	..	..	..	23.97	65.64
1863-64	7.27	4.34	..	..	..	..	..	13.14	24.75	8.09	4.97	93	..	..	..	..	24.82	64.21
1864-65	6.95	4.36	7.25	..	..	..	..	15.17	33.63	7.19	4.91	6.59	..	..	..	..	22.45	61.61
1865-66	8.21	5.02	9.02	..	..	..	..	15.79	38.04	7.61	4.20	6.36	..	..	..	..	20.14	63.38
1866-67	11.20	6.18	14.35	..	..	..	..	12.71	44.44	8.83	4.76	5.84	..	..	..	..	18.50	74.04
1867-68	15.58	7.40	13.31	..	..	..	..	19.72	54.91	10.70	5.53	8.12	..	..	..	..	20.89	88.22
1868-69	21.92	8.96	14.97	..	..	..	..	18.51	64.36	14.65	6.82	11.51	..	..	..	..	20.93	1,01.13
1869-70	22.95	9.58	16.89	..	..	..	..	17.08	66.50	20.40	8.63	12.85	..	..	..	..	20.36	1,08.10
1870-71	22.39	9.02	19.79	1.76	..	..	..	14.45	67.41	19.82	8.94	13.96	28	..	..	..	17.30	1,11.00
1871-72	24.01	10.41	21.74	4.22	..	..	..	14.66	75.04	21.48	9.13	15.21	1.62	..	..	..	18.50	1,30.14
1872-73	27.61	10.91	23.90	5.95	..	..	..	16.53	89.90	23.23	9.20	16.44	2.60	..	..	..	20.79	1,54.28
1873-74	25.97	13.07	51.20	7.99	..	..	..	16.50	1,17.73	27.88	12.51	32.38	3.99	..	..	..	22.40	1,60.15
1874-75	13.30	9.23	32.32	10.33	..	..	..	17.91	73.09	17.43	9.62	22.79	5.51	..	..	..	23.56	1,81.14
1875-76	12.45	8.69	23.23	10.95	..	..	..	18.43	73.75	14.51	7.93	17.97	6.54	..	..	..	23.60	1,89.55
1876-77	12.29	8.93	21.87	11.27	..	..	..	17.43	71.79	13.56	8.80	19.70	7.85	..	..	..	23.22	1,93.62
1877-78	11.48	9.04	10.02	14.98	..	..	..	18.04	72.56	12.55	8.22	23.72	11.44	..	..	..	23.55	1,92.54
1878-79	10.70	8.90	16.67	13.68	..	..	..	17.94	67.73	11.61	10.39	19.40	9.28	..	..	..	22.98	1,91.24
1879-80	15.99	10.73	29.38	21.78	..	8	..	21.66	99.62	12.33	8.73	11.27	10.26	..	5	..	24.76	2,28.29
1880-81	24.79	18.70	70.06	59.38	..	3.16	..	28.30	2,01.48	17.74	11.46	21.66	32.66	..	67	..	25.94	3,21.37
1881-82	20.48	14.62	62.04	39.71	..	4.83	..	22.71	1,64.39	21.06	13.95	53.48	37.44	..	2.28	..	25.94	3,27.27
1882-83	19.23	10.89	54.21	36.02	..	4.53	..	17.35	1,86.23	20.72	14.34	44.12	35.34	..	2.42	..	16.83	3,61.64
1883-84	17.16	11.66	55.16	34.00	..	5.72	..	16.39	2,45.54	20.97	12.79	53.13	34.58	..	2.78	..	14.30	4,00.59
1884-85	16.82	11.43	53.41	35.04	..	10.62	..	11.95	3,09.21	17.50	12.10	49.92	32.45	..	7.55	..	72	4,68.71
1885-86	15.73	10.22	49.94	28.13	..	9.36	..	11.76	3,77.22	16.47	11.59	60.12	73.92	..	4.42	3	291	5,08.12
1886-87	13.06	3.80	24.10	67	..	13.25	..	13.19	5,33.07	14.32	21.90	1,10.73	30.20	..	12.55	34	4,90	5,79.55

(a) These Banks have been amalgamated with the Post Office Banks in 1946-47

(b) Include balances transferred from War Office.

STATEMENT III.

Classification of Depositors in the Presidency and Post Office Banks, State Railway Provident Institutions, and Civil Engineers' Provident Fund, according to their professions on 31st March 1887.

	CLASS I, PROFESSIONAL		Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite or Non-productive.	TOTAL.
	A Having fixed Incomes.	B Having variable Incomes.						
BANKS OPEN TO THE PUBLIC.								
Presidency Banks	15,438	1,714	2,722	2,280	94	1,500	17,520	41,568
Post Office Banks	81,888	17,385	23,237	9,156	2,427	5,399	79,518	2,19,010
SERVICE INSTITUTIONS.								
State Railway Provident Institutions	8,117	...	4,051	...	...	...	...	12,168
Civil Engineers' Provident Fund	380	...	...	...	...	...	...	380
Military Banks . . . . .	...	...	16,151	...	...	...	...	16,151
TOTAL								
	1,05,823	19,099	46,161	11,436	2,521	7,199	97,039	2,89,277
	94,294	11,858	45,583	13,220	2,032	4,790	80,801	2,52,578
INCREASE IN 1886-87								
	11,529	7,241	578	—1,784	489	2,409	16,237	36,699
Percentage of each class in—								
Presidency Banks	37.1	4.1	6.5	5.4	.2	4.3	42.1	100
Post Office Banks	37.3	7.9	10.6	4.1	1.1	2.4	36.3	100
State Railway Provident Institutions	66.7	...	33.2	...	...	...	...	100
Civil Engineers' Provident Fund	100.	...	...	...	...	...	...	100
Military Banks . . . . .	...	...	100.	...	...	...	...	100

STATEMENT IV.

Interest earned during 1885-86 and 1886-87 and the Balances held at the close of each year.

	INTEREST EARNED IN		Increase (+) or Decrease (—).	BALANCE HELD AT CLOSE OF		Increase (+) or Decrease (—).	AVERAGE BALANCE IN EACH BANK.		AVERAGE BALANCE AT CREDIT OF EACH DEPOSITOR.	
	1885-86.	1886-87.		1885-86.	1886-87.		1885-86.	1886-87.		
	R	R		R	R		R	R		
BANKS OPEN TO THE PUBLIC—										
Presidency Banks—										
Calcutta	98,514	97,562	—952	23,02,237	26,75,965	—1,26,272	28,02,237	26,75,965	243	230
Madras	94,449	28,291	—66,158	26,17,646	5,07,724	—18,09,922	26,17,646	8,07,724	254	218
Bombay	5,99,368	2,91,181	—3,08,187	1,64,09,702	81,46,805	—82,62,897	1,64,09,702	81,46,805	339	305
TOTAL	7,92,331	4,17,034	—3,75,297	2,18,29,555	1,16,30,494	—1,01,99,091	...	...	...	...
District Banks (a)	1,28,097	...	—1,25,097	29,38,100	1,423	—29,36,677	1,27,253	1,423	2,595	8
Post Office Banks	6,94,260	14,14,644	+7,30,384	2,25,45,891	4,25,71,760	+2,00,25,869	3,865	7,039	145	194
SERVICE INSTITUTIONS—										
State Railway Provident In- stitutions	56,904	62,824	+5,920	18,32,016	18,83,905	+51,889	1,40,398	1,56,942	157	154
Civil Engineers' Provident Fund	7,040	15,127	+8,087	2,71,105	4,59,559	+2,18,754	6,951	13,607	866	1,289
Military Banks—										
Bengal	35,717	35,005	—712	5,25,458	5,99,764	+74,310	8,598	9,058	70	71
Madras	10,149	11,776	+1,627	2,82,597	2,90,949	+8,052	6,735	7,273	133	139
Bombay	11,192	11,258	+66	2,78,542	2,18,825	—59,717	9,255	5,104	169	148
TOTAL	57,058	58,039	+981	13,86,597	14,09,542	+22,645	...	...	...	...
GRAND TOTAL	17,25,690	19,67,608	2,41,978	5,05,03,594	5,79,86,953	71,83,369	...	...	...	...

(a) These Banks have been amalgamated with the Post Office Banks in 1886-87, except Chittagong, respecting which see paragraph 6 of the report.

STATEMENT V.

Interest earned and Balances held by Native and by European and Eurasian Depositors respectively, as recorded in the Savings Banks Ledgers.

	NATIVE DEPOSITORS, INCLUDING ACCOUNTS OF LOCAL INSTITUTIONS.				EUROPEAN AND EURASIAN DEPOSITORS, INCLUDING ACCOUNTS OF LOCAL INSTITUTIONS.			
	Number of Accounts.		Amount of Interest earned.		Number of Accounts.		Amount of Interest earned.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
			R	R			R	R
BANKS OPEN TO THE PUBLIC—								
Presidency Banks—								
Calcutta	8,078	7,775	55,559	14,97,481	3,465	3,380	42,955	12,39,445
Madras	7,559	2,310	60,432	3,83,320	2,567	1,403	28,452	8,17,749
Bombay	38,606	20,463	4,75,273	57,61,096	9,762	6,237	1,21,095	34,03,003
District Banks (b)	9,145	168	1,06,542	1,423	1,473	...	21,508	4,02,328
Post Office Banks	134,796	190,227	5,49,331	3,51,49,770	20,218	28,783	1,34,930	44,18,554
SERVICE INSTITUTIONS—								
State Railway Provident Institutions	8,826	9,279	30,867	8,91,442	2,812	2,889	26,137	8,56,409
Civil Engineers' Provident Fund	25	30	428	35,639	288	350	6,612	2,53,777
Military Banks—								
Bengal . . . . .	...	...	...	...	11,747	12,591	35,717	8,25,458
Madras . . . . .	...	...	...	...	2,121	2,091	10,149	2,82,897
Bombay . . . . .	...	...	...	...	1,650	1,469	11,192	2,78,542
TOTAL	2,07,095	2,30,252	12,78,482	4,36,63,171	56,101	59,193	4,41,647	1,27,78,162
								1,41,41,993

(a) Exclusive of Dead Accounts transferred from Savings Bank Ledgers.

(b) These Banks have been amalgamated with the Post Office Banks in 1886-87, except Chittagong, respecting which see paragraph 6 of the report.

ACCOUNTS AND FINANCE.
MINT.

The 28th March, 1888.

No. 1645.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ the undermentioned letters transmitting reports on the working of the Mints and the Assay Offices of Calcutta and Bombay for the year 1886-87:—

- From Lieutenant-Colonel R. V. Riddell, R.E., Mint Master, Calcutta, No. 1133, dated the 13th September 1887.
- From Major-General J. H. White, R.E., Mint Master, Bombay, No. 1133, dated the 23rd September 1887.
- From Surgeon-Major J. Scully, Assay Master, Calcutta, Nos. 59 and 68, dated the 20th August and 13th October 1887, respectively.
- From Major G. Martin, F.R.G.S., F.C.S., Assay Master, Bombay, No. 52, dated the 25th June 1887.

I.—REPORTS ON THE WORKING OF THE MINTS.

Imports and coinage : Gold.—The net imports of gold into India in 1886-87 amounted in value to ₹2,17,70,652 against ₹2,76,29,347 in 1885-86. No gold was coined in either Mint. In Calcutta, gold of the value of ₹92,686, consisting almost entirely of bazar bar gold, was tendered for coinage, the tenderers being paid in gold mohurs from the reserve stock in the Bank of Bengal. A quantity of low touch gold, valued at ₹91,980, obtained from the melting down of plate, foil, &c., was also received in the Calcutta Mint from the Prize Committee at Mandalay; but, not being fit for coinage, was sold on behalf of the Committee.

In the Bombay Mint the stock of gold at the beginning of 1886-87 represented a value of only ₹4,602. It was increased to ₹4,632 by 10 gold coins received from the Royal Asiatic Society. No gold was tendered for coinage by the public, and the only issues were in the form of medals for public departments and private individuals to the value of ₹1,399.

2. *Imports and coinage : Silver.*—The net imports of silver into India and the coinage in each year in both the Mints from 1872-73 were:—

	Net imports, Lakhs.	Coinage, Lakhs.
1872-73	72	398
1873-74	249	237
1874-75	464	490
1875-76	155	255
1876-77	720	627
1877-78	1,468	1,618
1878-79	397	721
1879-80	787	1,025
1880-81	389	425
1881-82	538	219
1882-83	748	651
1883-84	641	366
1884-85	725	579
1885-86	1,161	1,029
1886-87	716	462
TOTAL	9,230	9,102

Of the imports of the year, 625½ lakhs were into Bombay, of which only 320½ lakhs were tendered at the Mint. General White says that it is believed that the remainder was absorbed by the requirements of Native States. The coinage at both Mints during the year was much less than half that of the previous year.

3. *Total coinage: Gold and Silver.*—The value of the total coinage of gold and silver at each mint is shown below separately for the last five years:—

	CALCUTTA MINT.					BOMBAY MINT.				
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Gold	1,74,945	.....	1,29,845	2,25,855	....	.....	.....	.....	.....	....
Silver	1,42,00,076	1,27,46,607	1,23,71,066	3,40,07,321	1,07,45,718	5,07,86,194	2,38,97,405	4,56,71,252	6,81,54,350	3,54,19,642
TOTAL	1,44,74,021	1,27,46,607	1,25,00,911	3,40,23,176	1,07,45,718	5,07,86,194	2,38,97,405	4,56,71,252	6,81,54,350	3,54,19,642

4. *Recoinage of old coin.*—The amount of defaced and uncurrent coin remitted to the Calcutta Mint for recoinage was R11,37,424, being less than that of the previous year by R31,61,712. This included Burmese Peacock rupees of the nominal value of R2,70,386, shroff-marked coin valued at R3,37,352, and uncurrent coin of the value of R4,51,068 transferred from the Bombay Mint. In the Bombay Mint the amount of uncurrent coin received for recoinage was 3½ lakhs of rupees, including coin of native mintage to the value of a lakh. The loss on recoinage operations amounted to R13,125 in Calcutta and R3,081 in Bombay.

5. *Silver tendered for coinage by or on behalf of the Currency Department.*—In 1886-87, silver to the value of R1,59,82,723 was tendered through the Currency Department for coinage in the Calcutta Mint; in 1885-86, the value was R1,83,23,963.

In the Bombay Mint R3,46,18,702 was tendered for coinage through the Currency Department. Of this sum R51,31,296 was transferred to Calcutta to be coined there; this sum is part of the 159 lakhs mentioned above.

6. *Copper coinage.*—The coinage of copper amounted to R11,71,289 in 1886-87 against R8,13,610 in 1885-86, more than three-fourths being coined in Calcutta. Cent pieces of the value of R34,020 and R50,300 were coined in Calcutta for the Governments of Ceylon and the Straits Settlements respectively. Tangas were coined for the Portuguese Indian Government to the value of R1,07,631 in Calcutta and R2,370 in Bombay.

The coinage of copper in each mint for the last five years has been as follows:—

	CALCUTTA.	BOMBAY.
	Value in R	Value in R
1882-83	8,62,580	2,14,214
1883-84	11,54,245	2,19,389
1884-85	7,02,560	3,55,250
1885-86	8,13,610	.....
1886-87	9,13,955	2,57,334

For the Calcutta Mint nearly 15,000 maunds of copper slabs were purchased locally at an average rate of R23½ a maund, this rate being less than that of the previous year by R2½ a maund. The Bombay Mint obtained its copper from England through the India Office, the cost averaging R22 per maund against R24½ per maund in 1885-86, but the Mint Master says that the slabs recently sent out are of rather inferior quality.

7. The gain on the copper coinage in both Mints for the last five years is shown below:—

	R
1882-83	3,50,091
1883-84	5,60,227
1884-85	5,69,684
1885-86	1,11,053
1886-87	7,67,040

The coinage in 1885-86 was much smaller than in any of the other years mentioned. There was besides a loss on the mintage operations in Bombay which

had the effect of reducing to some extent the amount of net gain during that year.

8. *Operative losses in Mints.*—The operative losses at Calcutta and Bombay during 1886-87 were R23,849 and R21,447 against R96,063 and R60,736 in the preceding year.

The loss in the melting and mechanical departments of each mint per lakh of rupees during 1886-87 and the four previous years was as follows :—

	MELTING DEPARTMENT.		MECHANICAL DEPARTMENT.	
	Calcutta.	Bombay.	Calcutta. (approximate figures).	Bombay.
	R	R	R	R
1882-83	37.9	39.8	24.2	33.0
1883-84	37.9	50.4	16.6	30.4
1884-85	34.9	30.8	10.5	18.8
1885-86	27.0	33.1	3.9	5.3
1886-87	21.7	20.5	5.5	8.9

9. *Revenue and Expenditure.*—Total revenue and expenditure in connection with each mint from 1882-83 to 1886-87 :—

	REVENUE.						EXPENDITURE.		
	SEIGNORAGE.		TOTAL.	OTHER RECEIPTS.		TOTAL.	Calcutta.	Bombay.	TOTAL.
	Calcutta.	Bombay.		Calcutta.	Bombay.				
	R	R	R	R	R	R	R	R	R
1882-83	1,80,208	8,51,781	10,31,989	90,005	3,05,877	3,95,882	10,51,988	9,42,708	19,94,696
883-84	1,41,238	4,77,404	6,18,782	82,649	80,140	1,62,789	9,75,328	7,46,422	17,21,750
1884-85	2,19,718	8,74,585	10,94,303	64,013	1,29,031	1,93,044	12,06,283	8,39,084	20,45,367
1885-86	5,72,608	13,62,356	19,34,964	80,147	1,77,907	2,58,054	10,56,864	9,66,728	20,23,592
1886-87	2,01,787	6,87,834	8,89,621	60,724	93,991	1,54,715	8,46,922	7,43,318	15,90,240
	13,15,609	42,54,050	55,69,659	3,77,538	7,86,946	11,64,484	51,37,385	42,38,260	93,75,645
	67,34,143						93,75,642		

The total revenue at both mints during the last five years is less than the total expenditure during that period by R26,41,499. This gives an average loss of R5,28,300 a year, entirely in Calcutta.

10. The expenditure on account of salaries and establishments in the two mints during 1886-87 was R5,18,632, being less than that of the previous year by R44,490 as shown below :—

	CALCUTTA.			BOMBAY.		
	1885-86.	1886-87.	Increase + Decrease -	1885-86.	1886-87.	Increase + Decrease -
	R	R	R	R	R	R
Fixed Establishment	2,04,401	1,87,512	-16,889	2,15,853	2,17,238	+1,385
Extra Establishment	82,950	74,729	-8,221	59,918	39,153	-20,765
TOTAL	2,87,351	2,62,241	-25,110	2,75,771	2,56,391	-19,380

The diminished outlay in Calcutta in 1886-87 is due mainly to, (1) the Mint Master having been on furlough in 1886; (2) the absence of the Head Engraver; and (3) the fact that while for ten months in 1885-86 a large extra

establishment was required for the coinage of silver, as well as of copper, in 1886-87 a somewhat similar establishment was required for only five months of the year.

11. The expenditure on stores in Calcutta during 1886-87 was R65,780 against R86,792, and in Bombay R70,282 against R2,38,603, in the previous year. The reduced expenditure in Calcutta was due to the smaller quantity of silver coined. In Bombay, there was a large expenditure in 1885-86 for new lever presses and for fuel.

12. *Pro forma charges.*—In the Calcutta Mint these charges amount in 1886-87 to R4,33,068 against R5,37,874 in 1885-86, shewing a decrease of R1,04,806 as follows:—

	1885-86.	1886-87.	Increase + Decrease -
Cost of pension and furlough allowances	29,366	30,446	+1,080
Interest on Stock and Block	5,08,508	4,02,022	-1,05,886
TOTAL	5,37,874	4,33,068	-1,04,806

The cost of pension and furlough allowances of superior servants has in 1886-87 been rightly calculated at one-sixth of the salary, instead of one-seventh as was done in 1885-86. The decrease in the interest on stock and block is principally due to the smaller average silver balance as well as smaller balances of copper and stores in 1886-87.

13. *Capital Account.*—The capital account of the Calcutta Mint has been scarcely affected during the year 1886-87. The balance of the account at the commencement of the year stood at R76,35,773 and at the end at R76,36,686. The addition for original works was only R1,293, and it is expected by the Mint Master that for years to come there will be no material addition on this account.

In the Bombay Mint R18,325 was debited to capital account on account of buildings and plant. At the close of 1886-87 the balance of the account at debit to the mint was R35,68,217.

14. *Alterations in the machinery and working of the mints.*—The alterations and additions to the machinery in the Calcutta Mint, which were commenced four years ago to enable the mint to coin 3½ lakhs of rupees daily in a day of seven working hours, were finished in the year.

In the Adjusting Department of the Bombay Mint, the Calcutta system of work was introduced by Major Baird as Officiating Mint Master with great success. The rejections of light and heavy bits have been much reduced, and though the average is not yet as good as in Calcutta, it is 5 per cent. better than it was.

II.—REPORTS ON THE WORKING OF THE ASSAY OFFICES.

15. *Number of Assays made.*—The total number of assays made during 1886-87 in Calcutta was 10,605 against 19,630 in the previous year, and in Bombay 19,937 against 32,319. The decrease was due to the smaller quantity of silver received for coinage.

16. *Assays of silver bullion alligted to standard in the Calcutta Mint.*—The average fineness of the mixtures of silver and alloy for the purpose of coinage in the Calcutta Mint was 916.084 against 916.14 in the previous year.

17. *"Parting" assay of silver coins.*—The average proportion of gold found in silver coins at the Calcutta Mint during 1886-87 amounted to .283 per mille against .227 in the previous year. The maximum and the minimum found in March and February 1887 were .561 and .051 respectively.

The average of the Bombay Mint was .290 per mille, the maximum being .636 found in May 1886 and the minimum .156 found in February 1887. The average of 1885-86 was .239 per mille.

18. *Pyx trials of silver coins.*—The procedure in regard to these trials was described in the Resolution on the working of the Mints in 1885-86, but it may conveniently be repeated here. It is as follows :—

From every lakh of rupees coined, a certain number of pieces are taken at random. Of these, some coins are assayed singly and the remainder are melted and assayed together. The combined results of these two kinds of assay give the average fineness for the lakh. To test the weight of the rupees, sample pieces are taken at random from every lakh struck and weighed on an assay balance, coin by coin.

The difficulties in the way of securing an accurate standard of fineness and weight are thus described by Dr. Scully in paragraph 19 of his report :—

“ In the present stage of the art of minting it is quite impossible to avoid these variations in the weight and fineness of individual silver coins. It will readily be understood that when coins have to be manufactured at the rate of three or four lakhs a day, it must be impracticable to make them all of exactly the same weight. A most minute difference in the thickness of different parts of a strap from which the coins have to be cut out will occasion serious differences in the weights of the individual pieces.

“ The variation in fineness which has been pointed out results from an inherent property of some silver-copper alloys. When these two metals are mixed together by melting and thorough stirring, the fluid mass of metal will be of even composition throughout. But in the act of solidifying, this uniformity of composition is spontaneously altered in all directions, so that the proportions of silver found in different parts of a single coinage bar will vary to a remarkable extent. For instance in a bar having an average composition of 916 per mille, the extreme outer edge may contain only 913 of silver, and the core or central part as much as 920. Lengthways too, one end of the bar will be richer in silver than the opposite extremity ; and along any line in the bar in this direction variations will be found at every inch of surface. The coins resulting from such a bar must necessarily vary in fineness in the same way, though not quite to the same extent as the bar itself.”

The average results of the pyx trials of the silver coins in the Calcutta Mint are summarised in the following statement :—

DENOMINATION.	Number of coins weighed.	Number of coins assayed.	Average weight (grains).	Average fineness (per mille).	Proportion of gold in pyx coins per mille.
Rupees	690	2,070	179.959	916.754	0.283
$\frac{1}{2}$ rupees	350	1,750	90.008	916.573	
$\frac{1}{4}$ rupees	670	6,700	45.014	916.629	
$\frac{1}{8}$ rupees	650	13,000	22.506	916.581	

In the case of the Bombay Mint the Assay Master has given the result of the trial of the pyx for weight.

There were 367 pyx trials in all. Among the coins tested for weight only 12 were found beyond remedy, of which 8 were above and 4 below the standard. Two lakhs had to be re-adjusted for weight in consequence of two coins being found beyond remedy, in one case the coins being too heavy and in the other too light.

The Assay Master has only given a rough calculation of the fineness of the coin issued. The Mint Master, Bombay, has calculated the assay value upon the actual weight and fineness of the silver coins put into circulation during the year.

The details are given below :—

	Weight.	Fineness.	Value.	Average Weight.
Rupees	3,40,46,650.9	916.481	3,40,37,914.9	180.00
$\frac{1}{2}$ rupees	5,57,965	916.132	5,57,639.8	90.00
$\frac{1}{4}$ rupees	4,20,507.5	915.867	4,20,140.5	44.96
$\frac{1}{8}$ rupees	3,94,061	916.017	3,93,781.6	22.48
	3,54,19,184.4		3,54,09,476.8	

showing a gain of R10,166 on the issue of new coin. The number of coins used to determine the average fineness was R4,53,699.

The weight and fineness of individual coins vary much, though they are always well within the remedy allowed by law. In Calcutta last year the heaviest rupee was found to weigh 180.80 grains, the lightest 179.20; the greatest fineness of a single rupee was 918.6 per mille, the least 915.2.

exceed one-sixth of the whole income, in respect of which the person would, but for these exemptions, be liable.

- (3) Interest on securities which are held by, or are the property of, a Service Fund or a Friendly Society, as defined below :—

For the purposes of this exemption, a Service Fund is a fund established under the authority, or with the permission, of Government for the purpose of securing deferred annuities to the subscribers, or payments to them in the event of their resignation of or dismissal from the service in which they are employed, or provision for their wives or children after their death, or payments to their estate or their nominees upon their death; to which the servants of Government, or of a Local Authority, or of a Railway Company are alone admissible as subscribers or members, and the funds of which are either deposited with Government or invested in Government Securities;

and a Friendly Society is a Mutual Association established for the purpose of securing deferred annuities to the subscribers or provision for their wives or children after their death or payments to their estate or their nominees, upon their death; and in which the payment which may be made in respect of any one nominee does not exceed either a single payment of Rs. 3,000 or an annual payment of Rs. 500.

CODES.

The 28th March, 1888.

No. 1656.

CIVIL LEAVE CODE.

Page 163.

Sections 57, 58, and 59.

Substitute the following for these sections :—

57. An officer on ordinary furlough is entitled to a leave allowance equal to half his average salary subject to the following limits :—

- (a) in the case of a Covenanted Civil Servant—

(i) if paid at the Home Treasury of the Government of India, maximum £250 a quarter, and minimum £125 a quarter, or his last salary, whichever is less;

(ii) if paid in India, maximum Rs. 833½ a month, and minimum Rs. 416½ a month, or his last salary, whichever is less;

- (b) in the case of a Military Officer subject to Civil Rules—

the same maxima and minima as in the case of a Covenanted Civil Servant. Provided that, during furlough added, under proviso ii to Section 48 to the furlough earned under Civil Rules, the minimum shall be that prescribed by the Military Rules to which the officer was previously subject;

- (c) in the case of an Uncovenanted Officer—

(i) if paid at the Home Treasury of the Government of India, maximum £200 a quarter; no minimum.

(ii) if paid in India, maximum Rs. 666½ a month; no minimum.

Rule 1.—In the case of a military officer subject to military rules who takes subsidiary or preparatory leave, before furlough, the words “prior to his proceeding on furlough” in Rule V of the Military Furlough Regulations of the 10th November 1868 shall be understood to mean *before he is relieved of his duties.*

Rule 2.—An officer on furlough or special leave does not forfeit his past leave allowances by resigning the service without returning to India.

The 29th March, 1888.

No. 1692.

CIVIL PENSION CODE.

Page 57.

Section 110.

Rule 1.

Add the following to this rule:—

"The Local Government may delegate to Heads of Departments or to officers not under the rank of Collectors or District Judges, the power of declaring any non-gazetted subordinate to be efficient and permitting him to remain in the service for a definite period, up to, but not beyond, the age of 60 years. Each such subordinate's case must be taken up when he is 55 years old and after each extension of service. If the Head of Department or other officer does not consider him efficient, the case should be reported to the Local Government for orders."

No. 1711.

CIVIL PENSION CODE.

Page 3.

Section 8.

Add the following to proviso (3) of this section:—

"And also to any increase to a net salary which, before the increase, exceeds ₹250 a month."

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 30th March, 1888.

APPOINTMENTS.

No. 263.—STAFF CORPS—

With reference to G. G. O. No. 196 of 1888, Second Lieutenant G. R. DeH. Smith, North Lancashire Regiment, is posted to the Bengal instead of to the Madras Staff Corps, with effect from the date of his arrival in India.

FURLOUGH AND LEAVE.

No. 264.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel H. J. Nuthall, Bengal S.C., Executive Engineer, 1st grade, Public Works Department, (p. a.) for two years, under rule IX of the regulations of 1868, with effect from the 10th July, 1887.

Major G. Gaisford, Bengal S. C., Political Assistant, 2nd class, officiating 1st class, Assistant Political Agent, Thal-Chotiali, (p. a.) for one year, under rule IX of the regulations of 1868, with effect from the 4th March, 1888.

Surgeon-Major R. Harvey, M.D., Professor of Midwifery, Medical College, and Obstetric Physician to the College Hospital,

Calcutta, (m. c.) for 216 days, under rule XIV, clause I, of the regulations of 1868.

Surgeon-Major B. B. Gupta, M.B., (p. a.) for two years, under rule IX of the regulations of 1868.

First grade Senior Apothecary T. M. Sullivan, (m. c.) for 214 days, under the regulations of 1854.

Sub-Conductor S. J. Coleman, Barrack-master, 1st class, Military Works Department, (m. c.) for one year, under rule VI of the regulations of 1875.

Sub-Conductor L. Falkland, Commissariat Department, (m. c.) for one year, under rule VI of the regulations of 1875.

Sub-Conductor P. Hay, Military Works Department, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 265.—With reference to G. G. O. No. 919, dated 25th November, 1887, Lieutenant C. Schofield, Bengal S. C., has been granted by the Secretary of State for India, furlough out of India, (m. c.) for one year, under rule VI of the regulations of 1875, with effect from 31st December, 1887.

No. 266.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty:—

Lieutenant-Colonel T. O. Wingate, Bengal S. C., Military Works Department, (p. a.) for one year. Pension service,—26th year commenced 24th June, 1887.

Captain R. F. Jameson, Bengal S. C., 5th Punjab Infantry, Punjab Frontier Force, (m. c.) for one year. Pension service,—17th year commenced 28th October, 1887.

Captain H. R. L. Holmes, Bengal S. C., 36th Bengal Infantry, (p. a.) for 213 days. Pension service,—15th year commenced 9th August, 1887.

No. 267.—The special leave granted to Colonel J. M. Heywood, R.E., in G. G. O. No. 200 of 1888, is for one year.

No. 268.—With reference to G. G. O. No. 9, dated 6th January, 1888, Lieutenant C. F. Dobbie, Yorkshire Light Infantry, Probationer, Bengal S.C., has been granted, by the Secretary of State for India, leave out of India (m.c.) until the 30th June, 1888, under the leave rules for the Staff Corps. Pension service,—4th year commenced 7th March, 1888.

No. 269.—Lieutenant H. C. Vesey, 2nd Battalion, Lincolnshire Regiment, Probationer, Bengal S. C., is permitted to proceed to England, (m.c.) under paragraph 98, Army Regulations, India, Volume II.

No. 270.—The special leave granted to Colonel C. H. Luard, R.E., in Public Works Department Notification No. 407, dated 28th December, 1887, has been extended by the Secretary of State for India to the 14th December, 1888.

No. 271.—Colonel Sir J. Johnstone, K.C.S.I., Bengal Infantry, has been granted, by the Secre-

tary of State for India, an extension of furlough (m.c.) until the 16th July, 1888.

LONDON GAZETTE.

No. 272.—The following extracts are published for general information :—

"London Gazette," dated the 28th February, 1888, page 1301.

*War Office, Pall Mall,
28th February, 1888.*

The undermentioned Lieutenant-Colonels to be Colonels :—

James Philips, Bombay Staff Corps. Dated 27th November, 1887.

Theodore William Hogg, Bengal Staff Corps. Dated 4th December, 1887.

Charles Allan Bayley, Bengal Staff Corps. Dated 11th December, 1887.

Thomas Rooke Tabuteau, Madras Staff Corps. Dated 11th December, 1887.

Hurlock Galloway Pritchard, Madras Staff Corps. Dated 12th December, 1887.

William Henry Wilkins, Bengal Staff Corps. Dated 12th December, 1887.

Robert Henry Palmer, Bengal Staff Corps. Dated 12th December, 1887.

John Grierson, Bombay Staff Corps. Dated 12th December, 1887.

Elphinstone Shaw, Madras Staff Corps. Dated 12th December, 1887.

Alexander Fairlie Dobbs, Madras Staff Corps. Dated 12th December, 1887.

George Chrystie, Madras Staff Corps. Dated 12th December, 1887.

Albert Francis Orchard, Madras Staff Corps. Dated 12th December, 1887.

Arthur L'Estrange Hamilton Holmes, Bengal Staff Corps. Dated 15th December, 1887.

Horace Ralph Spearman, Bengal Staff Corps. Dated 18th December, 1887.

James Duncan Macpherson, Bengal Staff Corps. Dated 19th December, 1887.

Herbert Bruce Jacob, Bombay Staff Corps. Dated 20th December, 1887.

* * * *

Deputy Commissary and Honorary Captain William Jackson, Madras Establishment, to have the rank of Honorary Major on retirement. Dated 20th November, 1887.

Deputy Commissary and Honorary Lieutenant Samuel Charles Plummer, Madras Establishment, to have the honorary rank of Captain. Dated 20th November, 1887.

* * * *

MADRAS STAFF CORPS.

The undermentioned Colonels, Madras, have been transferred to the Unemployed Supernumerary List. Dated 20th January, 1888 :—

John William Orr.

Alexander Charles Hay.

PROMOTIONS.

NATIVE ARMY.

6th Bengal Infantry.

No. 273.—Subadar Laddha Singh to be Subadar-Major, Jemadar Jahángir Bakhsh to be Subadar, and Havildar Mahdi Husain to be Jemadar, *vice* Subadar-Major Khazam Ali Khan, invalided,—with effect from the 1st February, 1888.

25th Bengal Infantry.

No. 274.—Havildar Santa Singh to be Jemadar, *vice* Jemadar Híra Singh, transferred to the 36th Bengal Infantry,—with effect from the 20th July, 1887.

38th Bengal Infantry.

No. 275.—Jemadar Gyadín Singh, from the 11th Bengal Infantry, to be Subadar, *vice* Subadar-Major Rambhungan Singh, invalided,—with effect from the 1st October, 1887.

No. 276.—With reference to G. G. O. No. 549 of 1871 His Excellency the Governor-General in Council is pleased to confer on pensioned Quartermaster Sergeant William Young, late Murree Depot, an annuity of £10,—with effect from the 1st April, 1887.

This cancels the grant of the gratuity and medal to pensioned Quartermaster Sergeant Young notified in General Order by His Excellency the Commander-in-Chief in India, dated 12th March, 1877.

No. 277.—ORDER OF BRITISH INDIA—

The Governor-General in Council is pleased to make the following promotion in and admission to the Order of British India, with effect from the date specified :—

MADRAS.

To the 1st class, with the title of Sirdar Bahadur.

Subadar-Major Venket Row, *Bahadur*, 2nd Madras Lancers, *vice* pensioned Subadar Major Mahomed Sauduck, *Sirdar Bahadur*, deceased,—31st December, 1887.

To the 2nd class, with the title of Bahadur.

Subadar Mahomed Aulum, 3rd Madras Cavalry, *vice* pensioned Subadar Júgganah, *Bahadur*, deceased,—29th December, 1887.

VOLUNTEER CORPS.

No. 278.—ORGANIZATION—

His Excellency the Governor-General in Council is pleased to sanction the formation of a Corps of Reserve Volunteers in Calcutta, to be designated the "Presidency Volunteer Reserve Battalion." This corps will be subject to the administrative control of the Officer Commanding the Administrative Battalion, Presidency Volunteers.

APPOINTMENTS.

Surma Valley Light Horse.

No. 279.—Dennis FitzPatrick, Esq., C.S.I., C.S., Chief Commissioner of Assam, to be Honorary Colonel, *vice* Sir C. A. Elliott, K.C.S.I., C.S., resigned.

Presidency Volunteer Reserve Battalion.

No. 280.—Major Reginald Craufurd Sterndale, Cantonment Magistrate, Dum-Dum, to be Commandant.

Agra Volunteer Rifle Corps.

No. 281.—Captain Henry Beaufoy Thornhill, Bengal S. C., Cantonment Magistrate, Agra, to be Major Commandant, *vice* R. E. Hamblin, who has resigned his commission.

RESIGNATIONS.

East Indian Railway Volunteer Rifle Corps.

No. 282.—Honorary Colonel Sir Bradford Leslie, K.C.I.E., resigns his appointment.

Agra Volunteer Rifle Corps.

No. 283.—Major R. E. Hamblin, Commandant, resigns his commission.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 16.—Mr. C. F. Fletcher, 1st grade officer, Indian Marine, has been granted by the Secretary of State for India an extension of furlough (m. c.) for six months.

RETIREMENTS.

No. 17.—Captain A. W. Stiffe, Indian Marine, Port Officer, Calcutta, is transferred to the Retired List, on completion of the tenure of his appointment. Dated 1st April, 1888.

E. H. H. COLLEN, *Lieut.-Colonel,*

Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 30th March, 1888.

Statement of Deposits on account of Estates between the 25th February and the 30th March, 1888.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Edward John Jenkinson. (a)	Lieutenant.	2nd Battn., West Yorkshire Regiment.	21st Nov., 1887.	Intestate.	Rs. 312 a. 9 p. 3	...	29th May, 1888.

(a) *Next-of-kin—*
Father—Mr. E. G. Jenkinson.
Address—13, Downe Terrace,
Richmond, Surrey, England.

E. H. H. COLLEN, *Lieut.-Colonel,*

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 23rd March, 1888.

No. 105.—The services of Mr. A. C. Livingstone Learmonth, Executive Engineer, 3rd grade, are replaced at the disposal of the Government of the Punjab, with effect from the 1st April, 1888.

No. 106.—The services of the Honourable L. M. St. Clair, Executive Engineer, 3rd grade, are placed, temporarily, at the disposal of the Government of the Punjab, with effect from the 1st April, 1888.

The 24th March, 1888.

No. 107.—The services of the under-mentioned officers, who are employed on the Bellary-Kistna State Railway, are placed at the disposal

of the Southern Mahratta Railway Company with effect from the 1st January, 1888:—

Mr. H. C. D. LaTouche, Superintending Engineer, 2nd class, *temporary rank.*

Mr. J. E. P. Lincke, Executive Engineer, 2nd grade.

Mr. B. P. Milsom, Executive Engineer, 2nd grade, sub. *pro tem.*

Mr. J. M. Harman, Executive Engineer, 3rd grade.

Mr. B. W. Cantopher, Executive Engineer, 3rd grade.

Mr. T. Michell, Executive Engineer, 3rd grade, sub. *pro tem.*

Mr. O. J. Shedlock, Executive Engineer, 4th grade, sub. *pro tem.*

Mr. R. W. L. Tooze, Executive Engineer, 4th grade, sub. *pro tem.*

Mr. J. N. D. LaTouche, Assistant Engineer, 1st grade.

Mr. G. F. Thompson, Assistant Engineer, 2nd grade.

Mr. J. C. Lyle, Assistant Engineer, 2nd grade.

Rai Bhuput Rai Sahib, Assistant Engineer, 3rd grade.

Sheo Nath, Apprentice Engineer.

Mr. C. E. Cardew, class II, Locomotive Department.

Mr. J. W. A. McNair, class III, Stores Department.

The 28th March, 1888.

No. 108.—During the absence of the Governor-General in Council from the Presidency, the Honorary Assistant Secretary in charge of the Military Department of the Government of India will have charge of that portion of the Government of India, Public Works Department, which is left at the Presidency.

R. C. B. PEMBERTON, Colonel, R.E.,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 31, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th March, 1888.

From the 7th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India*, and the Weather and Crop Report will be published at Simla. After the 31st March, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at Simla.

Revised rates from 1st January, 1887.

	Per annum.
	R a. p.
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Postage	2 8 0
Subscription for Parts IV, V, and VI, or any of them	4 0 0
Postage	2 8 0
Subscription for Supplement only	5 0 0
Postage	3 0 0
Subscription for Supplement and Part VI	6 0 0
Postage	3 0 0
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For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement	0 4 0
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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 24th March, 1888.

No. 666.—Mr. F. Adams, Surveyor, 2nd grade, is granted privilege leave for three months under Chapter X, Section 138 of the Civil Leave Code, with effect from the 2nd April, 1888, or such subsequent date as his services can be spared.

The 27th March, 1888.

No. 667.—The following promotion is made, with effect from the 24th November, 1887, *vice* Mr. P. A. G. Cowley, Surveyor, 1st grade, retired :—

Mr. J. S. Pemberton, Surveyor, 2nd grade, to be Surveyor, 1st grade.

No. 668.—The following promotions are also made, with effect from the 24th November, 1887, to fill an existing vacancy :—

Mr. E. A. Wainright, Officiating Surveyor, 4th grade, is confirmed in that grade.

Mr. L. F. Berkeley, Assistant Surveyor, 2nd grade, to be Assistant Surveyor, 1st grade.

Mr. P. J. Serrao, Assistant Surveyor, 3rd grade, to be Assistant Surveyor, 2nd grade.

No. 669.—The following officiating promotion is made, with effect from the 20th December, 1887, *vice* Mr. D. A. King, Surveyor, 4th grade, on leave :—

Mr. R. C. D. Ewing, Assistant Surveyor, 1st grade, to officiate as Surveyor, 4th grade.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

AGENT TO THE GOVERNOR- GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 24th March, 1888.

No. 1093.—Lieutenant F. C. Grant, Squadron Officer, 1st Regiment, Central India Horse, is granted privilege leave for thirty days, with effect from the 25th March, 1888.

By Order,
L. WHITE KING,
First Asst. Agent to the Govr.-Genl.
for Central India.

RAJPUTANA AGENCY, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Mount Abu, the 22nd March, 1888.

No. 855 S.—Under Section 50, Chapter V, of the Civil Leave Code, 6th Edition, the Agent to the Governor-General and Chief Commissioner is pleased to grant furlough on medical certificate for one year to Mr. H. J. A. Bowden, Assistant Engineer, 1st grade, attached to the Military Works and Roads Division, with effect from the 14th March, 1888, the date on which he embarked for Europe.

The usual subsidiary leave is also granted to Mr. Bowden from the afternoon of the 6th to the 13th March, 1888.

By Order,
G. F. L. MARSHALL, *Major, R.E.,*
Offg. Secy. to the Agent to the Govr.-Genl. and
Chief Commr., in the P. W. D., Rajputana.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Agra, the 26th March, 1888.

No. 61.—Mr. A. R. Shaw, Assistant Commissioner, Punjab Mines Division, is granted furlough for six months, under Section 50, Chapter V, of the Civil Leave Code, with effect from the 1st April, 1888, or such subsequent date as he may avail himself of it.

No. 62.—Mr. H. A. Tregear, Superintendent, Sarun Circle, Lower Division, Internal Branch, is appointed to officiate as Assistant Commissioner, Punjab Mines Division, during the absence on furlough of Mr. A. R. Shaw.

A. D. CAREY,
Commr., N. I. Salt Revenue.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 16th March, 1888.

No. 6.—Lieutenant C. D. Learoyd, R.E., Assistant Engineer, 1st grade, is appointed to officiate as Executive Engineer of the Meerut Division, Military Works, with effect from the 9th January, 1888, during the absence on privilege leave of Captain A. Hildebrand, R.E., Executive Engineer, or until further orders.

G. E. SANFORD, *Colonel,*
Inspector General of Military Works.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 24th March, 1888.

No. 17.—With reference to Public Works Department Notification No. 100, dated 22nd March, 1888, Mr. G. F. Mathew, C.I.E., class I, grade 3, Superior Revenue Establishment of State Railways, Traffic Department, is posted to the North-Western Railway.

L. CONWAY-GORDON,
Director-General.

Statement of the Affairs of the Bank of Bengal for the Week ending 27th March, 1888.

LIABILITIES.				ASSETS.			
	R	a.	p.		R	a.	p.
Capital paid-up	2,00,00,000	0	0	Government Securities	53,08,236	13	0
Reserve Fund	50,52,718	15	0	Other authorised Investments	50,39,217	0	0
Public Deposits at Head Office	84,17,070	13	11	Loans on Government and other authorised Securities	73,20,022	9	10
Public Deposits at Branches	1,22,58,758	6	0	Accounts of Credit on Government and other authorised Securities	73,63,124	5	7
Other Deposits at Head Office and Branches	3,63,44,046	1	10	Bills discounted and purchased	3,02,67,091	0	9
Bank Post Bills, &c.	14,11,372	9	9	Balances with other Banks	7,78,124	5	0
Sundries	18,10,171	12	5	Bullion	19,017	6	0
				Dead Stock	11,10,874	9	10
				Stamps	13,577	15	0
				Sundries	10,80,420	0	1
					5,92,05,706	1	1
				Cash and Currency Notes at Head Office	96,19,198	2	10
				Cash and Currency Notes at Branches	1,64,69,234	7	0
					2,60,88,432	9	10
RUPEES	8,52,94,138	10	11	RUPEES	8,52,94,138	10	11

BANK OF BENGAL,
Calcutta, the 29th March, 1888.

R. L. BISS,
Chief Accountant.

By Order of the Directors.
W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 43'3.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October, 1884.)

Register Number.	DESCRIPTION.	Metal.	Value of each coin.			Number of coins available for sale.	REMARKS.
			R	a.	p.		
	<i>Found in the Mozaffarpur District.</i>						
79	Emperor Shah Jehan . . .	Silver .	1	8	0	6	{ These coins will be avail- able for sale up to and not later than the 11th Oct., 1888.
80	Emperor Atrangzib . . .	Do. .	1	8	0	18	
	<i>Found in the Sialkot District.</i>						
87	Old Hindu punched coins . .	Do. .	c	5	0	64	Do. do. 12th Dec., 1888.

CALCUTTA MINT,
The 28th March, 1888.

R. V. RIDDELL, Lieut.-Colonel, R.E.,
Master of the Mint.

Statement of Silver Balance in the Calcutta Mint for the week ending 28th March, 1888.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 21st March, 1888	4,29,006	
Value of Government silver in the Mint on the same date	9,36,504	13,65,510
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	2,76,573	2,76,573
DEDUCT—		
New coin paid to Reserve Treasury during the week	3,45,000	16,42,083
Petty items issued for miscellaneous purposes	...	
		3,45,000
Balance on the evening of the 28th March, 1888		12,97,083
The Balance comprises—		
Silver held on account of the Currency Department	3,28,493	
Ditto ditto Government	9,73,590	12,97,083
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	177	
Ditto ditto Government	...	177

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 29th March, 1888.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Notes.	Value.	Name of Claimant.
		R	
W33	D 24—26295	50	Lala Ram Charn Das, Allahabad.
	D 23—11084	100	

C. G. VANSITTART,

Asst. Accountant Genl.,

In charge of Paper Currency Office.

ALLAHABAD,
The 28th March, 1888.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Notes.	Value.	Name of Claimant.
		R	
50	E 26—50472	100	(Bhagwan Das, Contractor, care of Gobind Ram, Kucha Ardasian, Churusti Atari, Amritsar.
	—50445	100	

J. A. ROBERTSON,

for Deputy Commissioner of Currency.

LAHORE,
The 24th March, 1888.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Notes.	Value.	Name of Claimant.
		R	
36	B 94—83570	100	T. Purushotama Chettiar, Kumbakonam.
	T 5—61346	100	
	—71957	100	
	—81277	100	
	—83136	100	
	—87913	100	
	—92740	100	
	—95371	100	
	—97976	100	
	T 6—18853	100	
	—20465	100	
	—25359	100	
	—31869	100	
	—31978	100	
	—34961	100	
	—38639	100	
	—39970	100	
	—39791	100	

R. A. STERNDALÉ,

Asst. Accountant Genl.,

In charge of Paper Currency Dept.

FORT ST. GEORGE,
The 19th March, 1888.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on 28th March, 1888.

Atkins, Mrs. M.	Hindhaugh, Mrs. W.	Pollard, F. W.
Bosanquet, Miss.	Kerr, H. B.	Rigg, C.
Edgar, G.	Ogg, E. H. & Co.	Tait, W. R.
Fox, K. M.	Ohrinstoni, S.	Tate, Mrs.

Letters marked "Care of Post Office."

A. W.	Gardiner, Geo.	Naylor, C. G. R.
Abbott, S. H.	Gascond, S.	Newman, Mrs.
Alberto, S.	Gaskull, Esq.	Nichlenson, Miss A.E.
Angelina, S.	Geale, G. R.	Nisbet, Peter.
Ainley, Henry.	Gibbons, Miss M.	"Okeyo."
Angus, E.	Gibson, Peter.	O'Brien, W. W. B.
Barclay, O. W.	Glover, T.	Percival, Percy.
Bartholomew, R.	Godfrey, Jack.	Philippe, H. S.
Bates, E.	Goodwin, David.	Pliemirger, T.
Beal, W. H.	Goodwin, James.	Remington, Capt. F.
Beard, Arthur.	Grenon, Miss A.	A.
Bersley, George.	Greenless, A.	Rhoades, A. H.
Betts, W. M.	Grey, Edward, Sir.	Richardson, M.
Biddlecombe, F. C.	"Gusture."	Ritchie, W. T.
Blomfield, F. C.	H. M.	Robertson, W.
Bohminger, Herr.	Hanbury, Mrs.	Rode, Mrs.
Braham, Mrs.	Henry, H.	Roe, Lt. R. J.
Bridson, E. G.	Hodgetts, W. G.	Rosenstein, E.
Briscoe, Mrs.	House, F. W.	Scales, W. H.
Brown, John D.	Hughes, P.	Sanderson, T. W.
Bruse, Sante.	Jackson, A. W.	Sheppard, H. B.
Brutley, C. W.	Jamieson, G.	Silvo, F.
Bulloch, J.	Jones, E. E.	Simpson, James.
Burton, A. H.	Judge, Capt. F. C.	Skinner, T. C. M.
Butler, Mrs. T. P.	Keisler, Dr. F. L.	Smit, Robert.
Caldicot, Dr. T.	Kohan, Rosa.	Smith, H. R.
Cavanagh, J.	L. M. G.	Smith, L. O.
Chiodette, A. T.	Lamorchand, J. R.	Smith, Mrs. A. L.
Christophen, E.	Lester, J. H.	Smith, Miss M.
Clarke, R.	Lindnan, L. K.	Southerton, F. W.
Clifford, Charles.	Lowless, H.	Stanley, Mrs. M. E.
Clifton, Talbot.	Lucien, Mon. L.	Stevenson, Capt. G. J.
Cohen, R.	Mangenot, C. J.	Storkey, H.
Crofton, H. H. J.	Martin, R.	Tanner, Miss.
Cutress, C. A.	Marmorstien, H.	Thomson, E.
Daly, M.	Massey, E. S.	Timms, Miss L.
Demomet, F.	McMurtrie, A.	Tiny, Miss.
Domenico, A.	Mitchell, Thos.	Toltzer, Ferdinand.
Droz, C.	Monro, H. T.	Van, Lennep, H. J. D.
Doyle, J. J.	Moran, D.	Vauquin, W. E.
Foster, G. R. C.	Moscisker, Anna.	White, Miss Nellie.
Fraser, Mrs. L.	Moubray, John A.	Wood, H. del. P.
Freedman, J. J.	Murray, J.	Wood, E. M.

Registered Letters.

Angus, E.	Jones, Mrs. Henry.	Shapira, Kopil.
Hartz, S.	Rosentahl Dora.	

Unclaimed Letters held in the Barrackpore Post Office on the 28th March, 1888.

Boorba, Major T. A.	Henderson, Mrs. E. M.	Pym, Mrs.
Campbell, Mrs. D.	Henderson, G.	Robertson, Major J.
Cooper, Mrs. K.	Johnson, T. S.	Smith, Col. T. P.
DeMorent, F.	Jones, Mr.	Sunc, J. E.
DeMores, Marques.	Lester, G.	Twede, M. E.
Forbes, Mrs.	Massone, W.	Wilson, Mrs.
Gallais, A.	Ogilvie, Mrs.	W. L. & Co.

E. HUTTON,

Presidency Postmaster, Calcutta.

The 31st March, 1888.
SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom.	1888. 3rd April	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets).	2nd "	Ditto.
Mauritius, Mahé (Seychelles), Mayotte, Nossi Be and Réunion.	3rd "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Hankok (Siam), Philippine Islands, China and Japan.	3rd "	Ditto.
Ditto ditto Supplementary	4th "	Ditto.
Australia, New Zealand and Tasmania.	3rd "	Ditto.
Ditto ditto Supplementary	4th "	Ditto.
Madras and Colombo	3rd "	Per P. & O. Str. <i>Khedive</i> .
Madras, Pondicherry, Ceylon, Batavia, Singapore and China.	5th "	Per French Str. <i>Tauais</i> .
Rangoon and Moulmein	4th "	Per Steamer <i>Malda</i> .
Akyah, Kyaukpyn, Sandoway and Rangoon.	4th "	Per Steamer <i>Karagula</i> .
Port Blair and Camorta . . .	5th "	Per Steamer <i>Maharani</i> .

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters will be received up to 9 P.M.

E. HUTTON,
Presidency Postmaster, Calcutta.

GOVERNMENT CINCHONA
FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *Rs. 4-8*; per eight-ounce tin, *Rs. 8-8*; per pound tin, *Rs. 16-8*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the under-noted rates—per four-ounce tin, *Rs. 5-8*; per eight-ounce tin, *Rs. 10-8*; per pound tin, *Rs. 20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

یہ دوا کوئیٹائین کا خوب قائم مقام ہے اور کلکتہ کے ہوائی گارڈن یعنی کمپنی باغ کے سپرنٹنڈنٹ صاحب سے ہر ایک ملازم سرکاری واسطے سرکاری کام اور خیرات کے اور سوائے ان کے جو کوئی ایک مشیت بیس پونڈ خرید لینے سے بقیہ نقد حسب نرخ ذیل خرید کرسکتے ہیں یعنی نرخ چار اونس کے تین کا چار روپیہ آٹھ آنہ؛ آٹھ اونس کے تین کا آٹھ روپیہ آٹھ آنہ؛ ایک پونڈ کے تین کا سولہ روپیہ آٹھ آنہ

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 31, 1888.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Take notice that Mr. John Edward Williams has been appointed Agent and General Manager of the Assam Railways and Trading Company, "Limited," and Reduced in India and Mr. Ferdinand Beauclerk's Agency terminated and his power of attorney was cancelled on the 23rd January, 1888.

W. BARTON WRIGHT,
Managing Director.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 175673, of the 4 per cent. loan of 1865, for ₹500, originally standing in the name of Tullockchund Hurnathjee, and last endorsed to Hurrikisson Buldeo, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt

Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

HURRIKISSON BULDEO,
*Opposite Bhuleshwar Market, No. 3,
in the Vajeshanker Gawrishanker's Firm,
Bombay.*

Destroyed by Fire.

The Government Promissory Note, No. 247858, of the 4 per cent. loan of 1865, for ₹500, originally standing in the name of Hurro Soondary, the proprietress, by whom it was never endorsed to any other person, having been destroyed by fire, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietress.

HURRO SOONDARY,
Hurrinavi, 24-Pergunnahs.



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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 23rd March, 1888.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, R.E., C.B., C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C.
The Hon'ble Sir C. U. Aitchison, K.C.S.I., C.I.E., LL.D., D.O.L.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble J. Westland.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Peári Mohan Mukerji, C.S.I.
The Hon'ble G. H. P. Evans.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble F. M. Halliday:
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of
Vizianagram.

THE FALL OF FORT LINGTU.

On the members taking their seats, His Excellency THE VICEROY said:—
“Before we commence the proceedings of today it may, perhaps, be interesting
to the Council to know that Her Majesty's troops have taken possession of Fort
Lingtu without opposition. On the 19th they came upon a small stockade
erected by the Tibetans at which some opposition was encountered, but with
their usual gallantry our troops rushed it, and the enemy fled with scarcely any
resistance. The effect of this success seems completely to have disorganised

them, and, as I have already mentioned, they have abandoned their position at Lingtu. I am in great hopes that this slight and facile vindication of our treaty rights will in future free the road through Sikkim which had been blocked by the enemy, and will close this trifling dispute which has unfortunately arisen between us and the Tibetans."

DEBTORS BILL.

The Hon'ble MR. SCOBLE moved that the Report of the Select Committee on the Bill to amend the law relating to Imprisonment for Debt be taken into consideration.

The Motion was put and agreed to.

The Hon'ble RAJA PEARI MOHAN MUKERJI moved that the following sub-section be added to section 10 of the Bill :—

"(3) The provisions of this Act shall not apply to suits under Act VIII of 1885."

He said :—"Several of the Local Governments and Administrations have reserved to themselves a special procedure for the recovery of their own demands of land-revenue. The Punjab, the North-Western Provinces, the Oudh, the Madras, the Bombay and the Central Provinces Revenue Codes provide for the imprisonment of the defaulter of land-revenue independent of the provisions of the Code of Civil Procedure. In Bengal the sunset law and the certificate procedure place perhaps larger powers in the hands of the Local Government as regards the enforcement of its revenue-demands. I do not for a moment contend that these exceptional procedures for the recovery of revenue-demands are open to any serious objection, but I do most earnestly contend that those who have to pay the revenue should not be deprived, except in cases of absolute necessity, of any procedure which the law has placed at their service for the recovery of rents from their tenants. The relations between landlords and tenants radically differ from the relations subsisting between ordinary creditors and their debtors. An ordinary creditor takes care to enquire into the circumstances of the person who wants to borrow, and satisfies himself of his character and of his solvency before he lends him money; whereas a landholder has to collect small sums of money from a large number of persons, a majority of whom are notoriously improvident. It is a case of involuntary creditorship in which the creditor has no power of preventing the contraction of bad debts. There is again the important consideration that, whereas an ordinary creditor in suing for the recovery of debt sues for money which belongs to himself, a large portion of the rents which a landholder sues to recover does not belong to himself, but has to be paid to Government. The legislature has, therefore, very properly given exceptional procedures for the recovery of arrears of rent to landholders in the North-Western Provinces, Oudh, Madras and the Central Provinces.

"The effect of the measure now before this Hon'ble Council would be to place the landholders of Bengal and Behar in a singularly difficult position as regards the recovery of arrears of rent. While their brethren in several other provinces will continue to recover their rents under the present procedure, the landholders of Bengal and Behar, who have been recently deprived of the power of distraining the crops of their raiyats without the intervention of the Courts and ejecting them for non-payment of rent, would be deprived of a procedure which, without causing the slightest hardship to the raiyats, imposed a wholesome check upon improvidence and wilful recusancy. The proposed change of procedure is the more objectionable as official statistics clearly show that it is only in an extremely small number of cases that rent-defaulters are actually imprisoned. During the last official year it was only in about 600 rent-suits out of more than 100,000 that judgment-debtors were imprisoned for default of payment. There is, therefore, absolutely no case made out why there should be a change in the law regulating the relations of landlords and tenants so soon after it has been most carefully and elaborately considered and settled. It is not that this question of procedure was not considered by the Council when the Bengal Tenancy Bill was under consideration. The suggestion of the Rent Commission that the landlord shall not be entitled to resort to any other process for the recovery of rent until he has first brought the tenure or holding of the defaulter to sale

was carefully considered and ultimately rejected. Unless, therefore, this Hon'ble Council were to amend the Bill in the way suggested by me, the proposed measure would have the effect of altering one of the most important provisions of the Bengal Tenancy Act."

The Hon'ble MR. HALLIDAY said :— " My Lord, I would ask for the indulgence of the Council to permit me to make a few remarks on the amendment just moved by my hon'ble friend—an amendment which I am unable to support.

" As I understand my hon'ble friend, he is opposed to the provisions of this Bill now before the Council being made to apply to suits under Act VIII of 1885; because, among other reasons, the zamindárs of Bengal, under the provisions of the Public Works and Road Cess Acts, are placed in the position that a large portion of the claim in rent-suits represents a sum which belongs to, and has to be recovered for, the Government, and not for the plaintiffs. Upon this point I think my hon'ble friend is holding an erroneous opinion.

" The proceeds of the road-cess are, under section 9 of the Cess Act, paid into the District Road Fund, and are applied to the purposes mentioned in section 109, which are mainly construction, maintenance and repairs of roads and bridges and other means and appliances for facilitating communications within the district or between adjacent districts, and the general control and administration of the fund is vested in a committee, formed under the principles of local self-government, chiefly of gentlemen who have the requisite qualifications as payers of the road-cess of the district, and whose interest on that account it is to exercise the closest scrutiny over the manner of the expenditure of that fund.

" It can scarcely be a correct assertion then that the road-cess belongs exclusively to the Government.

" The proceeds of both the cesses in question are exclusively expended on improvement of the means of communication and other works of public utility, and these have the effect of raising the price of agricultural produce in the producing districts.

" The zamindárs under the law are entitled to get, and do in fact get, a very large, if not the largest, share of the benefits of this rise in prices, by obtaining enhanced rents. It is indeed questionable whether in some districts in this province they do not receive by way of enhancement of rents the entire benefit of the rise in prices which results from improved facilities for communication, though under the law they pay only half the cost of effecting such improvements, as their raiyats pay the other half.

" I would urge then that the hon'ble member is mistaken when he says that the zamindárs receive no consideration whatever for the risk and trouble of collecting these cesses.

" They receive very great consideration in the enhanced rents to which they are entitled in consequence of the rise in prices which ensues from improvements in communications and from the general development of the province.

" I believe I am expressing the hon'ble member's own acceptance of the amount of the cesses in question in the province at the figure of 80 lakhs, and it seems to me that these figures go to prove that the zamindárs have not been slow to take advantage of the general development of the province by obtaining enhanced rents.

" The Cess Act is in force in 43 of the districts of Bengal, and in all but the one district of Backergunge the full rate of one anna in the rupee is levied.

" Now, if 80 lakhs represent the amount of these cesses, the rental of these districts must be at least sixteen times that amount, or, allowing for the half rates in Backergunge, the rental of these districts must be in round numbers 13 crores of rupees.

" Now, the Government land-revenue demand against these districts is three and three-quarter crores, or about one-fourth of the rental.

" When it is remembered that the permanent settlement was made on the supposition that the land-revenue represented nine-tenths of the rental,

while now it represents only one-fourth part of it at the lowest estimate of the rental, it will be apparent how much the zamindárs have profited by increase in rents, due in a great measure to rise in prices from improved communications, and it will be evident how little cause that class has for saying that they get no consideration for the road and public works cesses. No valid argument for exclusion of their tenants from the operation of the Bill before the Council can therefore be based on this ground.

"I would urge, my Lord, that, whatever grounds there may be for giving the Courts discretion to exempt judgment-debtors from imprisonment in the execution of decrees, these grounds apply with greater force to agricultural raiyats than to any other class; because I hold that the possibility and probability of abuse of the power of imprisonment is greater in the case of raiyats than in the case of any other class; and moreover, in the case of cultivating tenants, the landlord or his agent most certainly has, or ought to have, a full knowledge of the position and circumstances of a defaulting tenant, whether he is insolvent or not, able or not able to pay; while it may be said that the *banyá* or the maháján is at a disadvantage in that he does not and cannot always know the circumstances of his debtors. It may not be fair perhaps to make the assumption *ab uno disce omnes*, but still I may be permitted to give a forcible example of the abuse of such power of imprisonment and of its mischievous consequences.

"The instance I give is that of a village in a pargana in a certain district in which it became the duty of an officer of Government to re-settle rents, and this instance, I understand, was typical of the way rents were enhanced by landlords throughout that pargana. Rents had been formerly fixed at Rs. 2-12 a bighá; the landlord had been demanding Rs. 5-2. The head raiyats, representing the body of the raiyats, refused to pay. The landlord prohibited the cutting of their crops; the raiyats sued and got damages for the illegal distraint; they also sued for leases at Rs. 2-12, and succeeded in their suits. The landlord's brother then sued them for the sum of Rs. 700 on a bond for money supposed to be lent, which bond was contested as forged. The Civil Court peons were intercepted. The raiyats got no notice of the suit; the first they heard of it was by being arrested in execution of decree, and they were imprisoned for three months. Then the other villagers collected a sum of money amongst themselves and paid up the amount due. The raiyats in question were thereupon released, but being, as they said, helpless, they submitted to the enhancement. This is an instance of one village only, but the results of a contest like this in one village strike terror throughout a pargana.

"I am afraid there can be little doubt that the abuse of the power of imprisoning raiyats for debt in execution of decrees has sometimes led to deplorable results in Behar and elsewhere, while it can hardly be seriously contended that the power of imprisonment is necessary in order to make solvent raiyats pay rents which they can and ought to pay but refuse to pay.

"Experience has shown me that the power of imprisoning raiyats is seldom had recourse to for the purpose of making them pay admitted or just demands, but it is often used to enforce prospective demands which are unjust, and in order to compel ignorant tenants to assent to illegitimate enhancements.

"When the law can be made an instrument of abuse the hour for reform has struck.

"I do not understand, my Lord, how any argument in favour of the exclusion of suits under the Bengal Tenancy Act can be based on the ground that the Tenancy Act deprived the Bengal zamindárs of the power of ejectment and distraining of crops.

"All that the Tenancy Act has done in these matters is to regulate the procedure by which distraint is to be made, and to define the conditions under which a tenant may be ejected, but it does not abolish the power of ejectment or distraint.

"But even were it otherwise, the retention of the arbitrary power of imprisonment, if bad in itself, cannot be justified on the ground that some other power formerly exercised by zamindárs has been curtailed or restricted."

The Hon'ble MR. QUINTON said :—"I must oppose the amendment. Throughout the greater part of British India, in Lower Bengal, in Bombay, in the Punjab, in the Central Provinces and in Lower Burma, the legislature has affirmed the principle that decrees in favour of landlords against tenants for arrears of rent should be executed in the same way and by the same processes as money-decrees in favour of other creditors.

"The Bill now under consideration modifies the law in respect to one of these processes, namely, imprisonment, as explained by my hon'ble friend Mr. Scoble on the 24th of February last, when presenting the Report of the Select Committee. Under the existing law any creditor who wishes to imprison his judgment-debtor has only to apply to the Court charged with the execution of the decree, and the Court, if certain preliminary formalities are complied with, must thereupon arrest the debtor, and, if he fails to satisfy his creditor, send him to jail. It has no option in the matter. It is true that the debtor has a partial remedy by which he may escape imprisonment, namely, by applying to be declared an insolvent, but the Select Committee were satisfied that this remedy was not resorted to to the extent which might be reasonably expected, and that from its nature it was not sufficient to meet the evil against which the Bill is intended to provide. This procedure is altered by the Bill in two important points—(1) women are not to be imprisoned at all in execution of money-decrees, and (2) in the case of male debtors, the option of imprisonment is to rest with the Court and not with the creditor.

"The amendment on the table asks the Council to make an exception to the Bill in favour of decrees passed under the Bengal Tenancy Act. The effect of the amendment will be that the landlords of Bengal will retain the power of imprisoning through the ministerial action of the Courts their tenants against whom decrees for arrears of rent have been given, while all other landlords throughout India and all other judgment-creditors in Bengal, as well as in the rest of the empire to which the Code of Civil Procedure extends, will be deprived of this power.

"I am quite willing to admit that the case of the Bengal zamindárs differs in some important respects from that of landlords in the greater part of the rest of India. In the first place, they are now paying a revenue that was fixed ninety years ago, whereas elsewhere the revenue now paid was settled within comparatively recent periods. Again, that revenue has been fixed for all time, whereas other landlords, less fortunate, know that their revenue will be liable to enhancement once in a generation. While in other provinces the revenue was fixed with more or less reference to the rent obtainable from the land, in Bengal there was no such canon of assessment, and the long lapse of time since the permanent settlement has operated to increase the difference between the aggregate amounts paid as rent and as revenue. In Bengal 90 or 95 per cent. of the tenants are said to be tenants with rights of occupancy and their tenures are saleable in execution of decrees for arrears of rent. In other parts of India the landlord has not commonly this security. The Bengal zamindár, in common with the landlords of the North-Western Provinces, Oudh, Madras and the Central Provinces, has the right of recovering arrears by distraining the crops of his tenant. It is true that this privilege must be exercised through the Court, but even with this limitation, which was advisedly imposed three years ago, the Bengal zamindárs are in a position superior to that of the Punjab and Bombay, where no such right of distraint exists at all. These differences between the relations of the Bengal zamindár to Government and his tenants and the corresponding relations of landlords in most other parts of India do not seem to justify the former in demanding exceptionally favourable treatment in the matter to which the Bill refers. They raise an *à priori* presumption that the Courts in Bengal should have the power, which we propose to give the Courts in other parts of India, of determining whether a tenant judgment-debtor should be sent to prison or not—a presumption not rebutted by anything that has fallen from the hon'ble mover of the amendment.

"The hon'ble mover has over-estimated the number of provinces excluded from the operation of the Bill. It is only in the North-Western Provinces and Madras that the procedure in collection of rent-decrees is not governed by the

Code of Civil Procedure. I would point out that the law as regards imprisonment in execution of rent-decrees in the two provinces already does very much what the Bill proposes to effect elsewhere. In the North-Western Provinces the Collector, by whom rent-decrees are executed, is not bound to send to jail a judgment-debtor who satisfies him that he has no *present* means of paying the amount of the decree; and in Madras a rent-defaulter is only sent to jail if there be no property to distrain or no saleable interest in the land, and if the Collector has reason to believe that the defaulter is wilfully withholding payment of an arrear or has been guilty of fraudulent conduct in order to evade payment.

"I am glad to observe that the hon'ble mover had no complaint to make against the law for the realization of revenue—a subject which is quite distinct from that of the present Bill; but, as pointed out by my hon'ble friend Mr. Halliday, the revenue of Bengal is about 25 per cent. of the rental, and the argument that no obstacle should be placed in the way of landlords realizing rent-decrees which constitute a large proportion of the money payable to Government as revenue comes with the worst grace from Bengal zamindárs, who in this respect are in a much better position than landholders elsewhere.

"The argument from statistics urged by my hon'ble friend seems to me to tell rather against him. The Bill in the opinion of the Select Committee should extend to all provinces where the procedure in rent-suits is regulated by the Code of Civil Procedure; and the amendment asks the Council to make an exception in favour of Bengal. It is urged that it is not worth while to make an alteration of the law in that province, as the cases in which imprisonment is resorted to are so few. But, if this be so, where is the necessity for treating Bengal in an exceptional manner? The burden of proving that it should be so treated rests on the supporters of the amendment, and by their own shewing the figures quoted prove that the alterations proposed by the Bill can have very little effect there."

The Hon'ble SYUD AMEER HOSSEIN said:—"My hon'ble friend having very ably advocated the cause of the zamindárs in support of his amendment, I beg, with Your Excellency's permission, to lay before the Council in a few words the other side of the question.

"We are to consider whether a raiyat should in respect of a debt covered by a rent-decree obtained against him by the zamindár be excluded from the benefit of the proposed law as regards the issue of a rule *nisi* before a warrant of arrest is issued against him. I feel no hesitation in saying that he should not be excluded from the benefit of this indulgent provision.

"The raiyat, of all debtors, should not be lightly sent to jail. As a factor in the food-supply of the country, he represents a class in whom the public generally are interested. His debt is practically a secured debt, the zamindár having the right to distrain his crops and to sell his tenure.

"If we go back to the provisions of the former Codes of Civil Procedure and the former Rent Acts and Regulations, we will find that there has been a parallel provision for the liability of a debtor in a money-decree and a debtor in a rent-decree to imprisonment in the execution of the same. But now that the legislature has thought it proper to give the debtors of money-decrees generally a chance to show cause against their arrest and imprisonment, I do not see why exception should be made against the debtor in a rent-decree.

"No honest and prudent zamindár would like to have an honest, though an unfortunate, raiyat locked up so long as he could have recourse to the other provisions of the Tenancy Act of 1885 for the realization of decrees in rent-suits.

"In the case of dishonest raiyats, the provision of section 4 of the Bill, by which the proposed law has been safeguarded, seems to me to be quite sufficient."

The Hon'ble Sir CHARLES AITCHISON said:—"I shall oppose this amendment. In the first place, the principle that in the province of Bengal the procedure in suits between landlords and tenants should be the ordinary civil procedure for the time being in force has been already adopted by the legislature.

We are all familiar with the history of Act X of 1859, which is a landmark in Indian legislation. By the provisions of that Act the jurisdiction of the Civil Courts was altogether barred in suits of the kind referred to in the amendment, which were made cognizable only in the Revenue Courts and under the special procedure laid down by the Act. Experience showed in a very short time that this was a mistake, and that in Bengal at any rate suits of the kind involve difficult questions of law and fact with which the ordinary Civil Courts were more competent to deal. Accordingly, after ten years' experience, the policy was reversed and the jurisdiction of the Civil Courts was restored by Bengal Act VIII of 1869, entitled *an Act to amend the procedure in suits between landlords and tenants*. Section 33 enacts that 'the jurisdiction of the Collectorate Courts to entertain such suits, save as regards any suits or proceedings then pending, shall cease, and all suits brought for any cause of action arising under Bengal Acts X of 1859 and VI of 1862 shall be cognizable by the Civil Courts according to their several jurisdictions.' And section 34 provided that 'suits of every description brought for any cause of action arising under the Act, and all proceedings therein, shall be regulated by the Code of Civil Procedure, being Act No. X of 1877, and by such further and other enactments of the Governor General in Council in relation to civil procedure as now are, or from time to time may be, in force; and all the provisions of the said Act and of such other enactments shall apply to such suits.' In Bengal, therefore, the special procedure in cases between landlords and tenants failed after trial, and the legislature expressly enacted that the procedure was to be the common procedure from time to time determined upon for ordinary civil suits. And this principle is still maintained. Section 143 of the Bengal Tenancy Act of 1885 gives power to the High Court, with the approval of the Governor General in Council, to make rules declaring that any portions of the Civil Procedure Code shall not apply to suits under that Act or shall apply to them subject to modifications; but the High Court has not yet seen fit to exercise that power. I can see no justification therefore for legislating now in a manner inconsistent with the policy deliberately adopted and followed for the last twenty years. There is indeed all the less necessity in that the High Court has power to prevent the application of any of the provisions of the general civil procedure which experience may show to be unsuitable.

"In the next place, except in the case of women, this Bill does not abolish imprisonment for debt, but leaves it to the Courts to determine whether or not imprisonment should be enforced. At present the Courts have no such discretion. Imprisonment depends upon the caprice of the creditor and not upon the merits of the case. The amendment, if carried, will still leave this power in the hands of landlords. Now, that the liberty of any subject of the Crown however humble, should be at the mercy of any man, however powerful or rich, even if the Court does not consider that the debtor should be imprisoned, is a state of things which ought not in my judgment to be tolerated by the laws of any civilized Government. The greatest of criminals even are not treated so, and it seems to me that Courts of justice exist for the express purpose of preventing the possibility of such things."

His Honour THE LIEUTENANT-GOVERNOR said:—"I, too, must oppose the motion of my hon'ble friend opposite. It seems to me that the landlord who wishes that the Bill which is now before the Council should not be applied to suits in which the judgment-debtors happen to be agricultural raiyats makes a proposal to limit the value of that law in the very point and with respect to the very classes in respect to which the law is likely to be most valuable, and in which in my opinion it is most seriously needed. The law does not prevent the hon'ble gentleman from imprisoning his defaulting raiyat. What it does do is to say that he should not imprison his debtor without first giving him an opportunity of being heard by the Court, and yet he would take away this small safeguard and say 'No, he must be imprisoned on my dictum and not on that of the Judge.' I say that the safeguard provided by this Bill is more needed in the case of agriculturists than in respect of debtors of other classes, and I say so for this reason: my hon'ble friend has himself pointed out in how few cases it has been found requisite absolutely to imprison judgment-debtors on

decrees for rent. Why then is it necessary to keep those sections of the old law as they stand? It is necessary as a most powerful reserve to those who apply a systematic method in harassing, worrying and finally breaking down those raiyats who combine to resist enhancement. The system by which monthly suits for arrears of rent are in very many cases in certain estates regularly introduced with the view of breaking down the opposition of raiyats was brought before the Council during the discussions on the Bengal Tenancy Bill, and I need not now refer to it further than to mention that the efficacy of that system depended upon the ability of the landlord to bring refractory raiyats to book by imprisoning them. The advantage is really immense to take a leader of the opposition and have him imprisoned without reference to what he may have to say before the Judge, and thus break down the opposition. Now, that is not a healthy state of things. The state of things proposed by the present Bill, by which a judgment-debtor may be afforded an opportunity to show before a Court of law why he should not be imprisoned, must be considered by everybody but the zamindárs—I would believe by most of them also—to be a far more healthy state of things. It is not the case that the Bengal landholders are absolutely helpless in the way of reaching their judgment-debtors: It is true, as my hon'ble friend has pointed out, that the power of distraint is somewhat limited by the Bengal Tenancy Act, but, on the other hand, the power of sale is strengthened and legitimatised. The facilities which a zamindár who is a judgment-creditor now has of selling up the tenure of his defaulting raiyat is certainly a facility greater than is given by the laws of other provinces, and may well be set against the deficiency in point of distraint. For these reasons I must oppose the amendment of my hon'ble friend."

The Hon'ble RAJA PEARI MOHAN MUKERJI said:—"The liability to pay cesses to which the Hon'ble Mr. Halliday referred may, I think, be considered an additional ground on which this Hon'ble Council should support my amendment. Cesses belong exclusively to the Government; no part of them goes to the coffers of the landholders. On the other hand, it is admitted that most landholders have to bear heavy losses in collecting cesses for the Government on account of bad debts, desertions, deaths and other causes. The accusation that the zamindárs want the present law because it places in their hands an engine for crushing their raiyats is based purely on sentiment, and it falls to the ground when it is seen that, during all these years in which the present procedure has been in operation, the landholders behaved in anything but a vindictive spirit in applying for the imprisonment of their raiyats for non-payment of rent. The great difference which the Hon'ble Mr. Quinton tried to make out between the profits of the landholders of Bengal and Behar and the landholders of other provinces is, I think, not borne out by facts. The question has been taken out of the region of controversy, and it is now a matter of bare reference to official records to determine what ratio the rent collected by landholders bears to the revenue collected by the Government. I am in a position to submit to the Council authoritatively the ratio which the revenue bears to rent. It varies from 50 per cent. to about 10 per cent. But in districts like Hooghly, Burdwan and the 24-Pergunnahs the ratio which the revenue bears to rent is very high. The fabulous wealth of the zamindárs of Bengal and Behar, based on figures which were placed before the public by irresponsible persons, should have no influence whatever on the hon'ble members of the Council in the consideration of this important question. I appeal to them to refer to official statistics on the question. His Honour the Lieutenant-Governor referred to the practice of landholders recovering their rents by monthly instalments. That, I submit, was an unfortunate allusion. The Government itself some years ago collected its revenue by monthly instalments, and the zamindárs were expected to recover their rents by monthly instalments in order to pay their revenue to Government."

[His Honour THE LIEUTENANT-GOVERNOR—"I referred to monthly suits, not to the payment of rent by monthly instalments."]

"Suits for monthly instalments were extremely rare and should not be taken into account in the consideration of a general question like this; and the Gov-

ernment was not satisfied in recovering its revenue by monthly instalments, but they charged interest at 25 per cent. on all arrears of such revenue. His Honour also said that 'although the right of distraint had been in some measure taken away from the landholders, they had been given increased facilities for the sale of tenures and holdings.'

"I do not remember that any increased facilities whatever in that direction had been given to landholders by the Bengal Tenancy Act which they did not possess before.

"The Hon'ble Mr. Ilbert, in submitting the Report of the Select Committee, expressed his regret that, although one of the objects of the Bill was to give larger facilities to the landholders for the recovery of rent, the Committee had been unable to accept any of the suggestions which had been put forward for simplification of the procedure for the recovery of rent. The question of giving increased facilities for the recovery of rent by the sale of holdings and tenures was fully discussed; and it was at the instance of the Bengal Government that those provisions were excluded from the Bill, on the ground that they would lead to the creation of a class of middlemen to the injury of the cultivators of the soil—a supposition which has been since borne out by the events which have taken place in the Dekkhan, and the Sonthal Parganas in the territories under the Lieutenant-Governor of Bengal, where the introduction of the free sale of tenures and holdings had led the Government to put a stop to all sales of raiyati holdings. I submit, therefore, with great confidence that not a single argument has been adduced to show why Bengal and Behar should have an exceptional law for the recovery of rent by landlords from their tenants when the law in the North-Western Provinces, in Oudh, in Bombay and in the Central Provinces—in fact, in almost all the other provinces in India—is very different. The Hon'ble Mr. Quinton has said that the onus lies on me to show why Bengal should have an exceptional law favourable to the landholders. I submit that his assumption is wholly erroneous, as the effect of the present Bill, if it is not amended, will be that it will not touch imprisonment of raiyats for debt in most of the other provinces in British India, whereas it will materially alter the law which obtains in Bengal and Behar. I shall give a short summary of what the law is in other provinces. In the Punjab the revenue law provides for the imprisonment of the debtor. The rent law allows no imprisonment, but it provides that no right of occupancy can grow by lapse of time. In the North-Western Provinces the revenue as well as the rent law provides for imprisonment. In Oudh the revenue law provides for imprisonment, and the rent law provides for imprisonment subject to the provisions of the Code, but there landholders have this additional privilege that they can distrain crops of their own accord. In Madras both the revenue and the rent law provide for imprisonment of the debtor. In Bombay the revenue law provides for imprisonment of the debtor. In the Central Provinces the revenue law provides for imprisonment of the debtor, and landholders distrain crops of their own accord against all but 'absolutely' occupancy-tenants. The consequence will therefore be, if the present amendment is not carried, that in large portions of the rest of British India landholders will have the power of imprisoning rent-defaulters independently of the provisions of the Code of Civil Procedure, whereas in Bengal and Behar, where it is admitted that landholders require facilities for the recovery of rent, the law, as settled after most careful consideration, will be disturbed. The Hon'ble Sir Charles Aitchison observed that the Bengal Tenancy Act provides that the procedure contained in the Code of Civil Procedure should be the procedure in execution of decrees, unless the High Court sees fit to exclude any part of it from application to rent-suits, but there is no legal bar to any amendment of the Code of Civil Procedure, although it affects the procedure in execution of decrees in rent-suits. I submit that when the Bengal Tenancy Act was passed the legislature carefully excluded those portions of the Code of Civil Procedure as regards execution of decrees which they thought would be inapplicable to execution of decrees in rent-suits. I may mention that sections 305 and 320 to 326 of the Code of Civil Procedure are declared inapplicable to rent-suits not in the interests of raiyats but in the interests of landholders. And it was simply with a view to save the bulk of the Act swelling to large dimensions that the provisions of the Code of Civil Procedure which are applicable to the Bengal Tenancy Act were not bodily

incorporated in that Act. It would be, I think, assuming a state of things which was never intended by the legislature which passed that measure to suppose that important provisions affecting the relations between landlords and tenants could be similarly altered by altering the provisions of the Code of Civil Procedure so soon after that Code was passed by the Council."

The Hon'ble MR. SCOBLE said:—"With reference to one matter which has been referred to by the hon'ble mover of the amendment, I wish to state that I think he is in error regarding the procedure which is now in force in other provinces besides Bengal. I had a careful note prepared and submitted to the Select Committee as to the law which exists in the provinces of India generally with reference to the enforcement of decrees against rent-defaulters. I have that note now before me, and it fully bears out the state of the law as described by the Hon'ble Mr. Quinton. In the Punjab, Oudh, Bombay, the Central Provinces and in Lower Burma a rent-defaulter against whom a decree is passed is liable to imprisonment in execution of the decree under the Civil Procedure Code for the time being in force. If the Council today adopts this Bill, the provisions of the Civil Procedure Code in reference to the execution of decrees in rent-suits in those provinces will be those incorporated in this Bill. In the North-Western Provinces and in Madras the law is as has been stated by the Hon'ble Mr. Quinton."

The Motion was put and negatived.

The Hon'ble MR. SCOBLE moved that the Bill, as amended, be passed.

The Hon'ble LIEUTENANT-GENERAL CHESNEY said:—"I think the Select Committee and the Council may be congratulated on the passing of this Bill, which I regard as a very useful step forward in the direction of a more humane and equitable treatment of this branch of the law. My only regret personally is that the Select Committee has not seen its way to go still further in the direction of abolishing the law of imprisonment for judgment-debtors in the terms of the original draft of the Bill. My hon'ble friend Mr. Scoble, when presenting up the Report of the Select Committee, observed that the provisions of the draft Bill had been objected to by a majority of high authorities who had been consulted; he added further that there was a strong and apparently a weighty minority in favour of the more liberal provisions of the draft Bill. Of course, it will be understood that under the method and the procedure adopted by the Select Committee it was not open to him in a general way to do more than put into form the recommendations and opinions which the Select Committee had received from the authorities consulted, and, the majority having expressed their opinions against it, it was perhaps not open to the Select Committee to do otherwise than to act on those suggestions. At the same time I am not surprised to find that the general opinion of the majority of the authorities consulted was unfavourable to the full conditions of the draft Bill, because I think that it is a matter of observation that lawyers generally are opposed, and have in most times been opposed, to a reform in the law in the direction of making its provisions less severe. We may remember that when any modification or reform has been proposed in the criminal law of England, there have always been found great legal authorities to object to these reforms and to declare that if these severe penalties and conditions were modified there would be an end to all social obligations, as that, for example, if a man was not hung for stealing a sheep or a few shillings from the person, then all social and commercial business would come to an end; and so, in the various reforms which the law of imprisonment for debt has undergone, there have never been wanting authorities to protest that the particular reform would be followed by disastrous consequences to the commercial and revenue laws. Happily the result has always been that notwithstanding these reforms the business of the world has gone on as smoothly as before. The truth seems to be that in all these matters we are somewhat under bondage to the conditions of the old Roman law. No doubt the modern world is under great obligations to the Roman nation for their system of jurisprudence. That people, with their remarkable love of order and method, instituted a system of laws which was a vast improvement on the law which then existed in all other parts of the world, equally superior to the total absence of law

in despotic countries as to the fanciful and fickle procedure obtaining in the Greek republic, where the whole of the free people sat in judgment in a case both as judge and jury. It is not wonderful, therefore, that, as the world emerged from the barbarism of the middle ages, those who had the business of legislation adopted the Roman Code. And to that could be traced the extreme severity obtaining for many generations relative to the law of debt. Now, it is not surprising that the Roman law of debt was very severe, because it was more or less in keeping with their hard ideas of jurisprudence. Under their law the master or the head of the house had absolute power not only over his servants but also over his own children and the members of his family, and it is not surprising that men should be sold into slavery for not being able to pay their debts. The tradition of imprisonment for debt was a tradition handed down from those days; but in establishing imprisonment for debt one object of this imprisonment was lost sight of; when a man became a slave in the old days he could work out his redemption, whereas under the modern system the debtor was subject to useless imprisonment. However, the practice of life-long imprisonment for debt has happily been abandoned. First of all, the term of imprisonment was reduced to two or three years. At the present time it was six months and for small debts six weeks; but I regret to see maintained in the new measure the apparent inconsistency in this distinction between the penalty prescribed for small debts and that for large ones. I fail to see why a man should be liable to a greater punishment because the debt is greater in one case than in another. It seems to me that the penalty due depends entirely upon the nature of the case and not on the amount, and that a person with a small debt may be just as criminal as another person whose debt is large. However that may be, I think the proposals of the Select Committee are all good as far as they go and in the direction of wise reform, and that they may be accepted as a valuable instalment towards the completion of a process when—and I hope the time is not far distant—imprisonment for debt will be entirely abolished."

The Hon'ble MR. SCOBLE said:—"I wish to make one observation with regard to what has fallen from my hon'ble and gallant colleague, because I think it is of some importance as regards the functions of Select Committees. I cannot accept, on behalf of Select Committees of this Council, the statement that they have only to register the opinions of the majority of the authorities consulted. The function of the Select Committee is to sift those opinions, and to ascertain from them what upon a consideration of the whole matter is best suited to the circumstances of the country. Having come to a conclusion, it is their business to recommend it to the Council in the form best calculated to attain the object aimed at. I wish also to say one word in defence of my own profession, which has been, I think unjustly, assailed by my hon'ble and gallant friend. I may remind him that, if he will look into the history of law reform in the present century, he will find that the greatest law reformers have been lawyers. The names of Romilly, Brougham, Jervis, Campbell and Cairns are a few among the eminent men who have devoted themselves to the amendment of the law with an experience and a success which I venture to say no layman could have attained. If the Bill now under consideration does not accomplish as much as the gallant General could have desired, I am bound to say that it has been framed to meet the wishes of men of business, whom it most nearly concerns, rather than to gratify any conservative feeling that may be supposed to be entertained on the subject by the legal community."

The Motion was put and agreed to.

CIVIL PROCEDURE CODE, &c., AMENDMENT BILL.

The Hon'ble MR. SCOBLE moved that the Report of the Select Committee on the Bill to amend the Code of Civil Procedure and the Indian Limitation Act, 1877, be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that the Bill, as amended, be passed.

The Hon'ble MR. EVANS said :—" There are a good many amendments of the Civil Procedure Code contained in this Bill. Some—in fact, the majority of them—arose out of difficulties in the construction of the existing Code which have been felt by the different Courts which have been administering the law. In many cases the Courts have not been able to agree as to the true construction, and something was necessary to be done to make matters clear. There is another class of amendments arising from the fact that certain matters are not provided for by the Code regarding which the Courts have found difficulties, and there is a general desire to have these matters provided for. Most of the amendments which have been made by the Bill do not now require any detailed remarks before this Council, as no amendments have been proposed, and I may take it that they are generally accepted by the Council. But there is one provision as to which there is a good deal of conflict of opinion, and I wish to make a few remarks in respect of that provision. I refer to the provision that Judges who have been selected by the Local Government should have power to take down the evidence in English although it may be given in the vernacular. Although there has been a good deal of difference of opinion as regards this matter, clearly the balance of opinion is in favour of making the change; and I think that in making the change we have met the difficulties which have been suggested by providing that this power should only be given to Judges selected by the Local Governments, who will no doubt have regard to the knowledge which the Judges have of the vernacular in certain places, and also to the knowledge which the pleaders who appear before such Judges have of English as well. In many cases there will be no difficulty in finding Judges who have such a competent knowledge of the vernacular that there would be little chance of error in the record of the evidence taken down by them. Where there might be a possibility of such error, if the pleaders have a competent knowledge of English, we may safely trust them to draw the attention of the Judge to the error if he has misinterpreted the evidence or taken down wrongly what the witness said; they are wary enough to do it, and the error would thus be corrected. The Local Governments will, I have no doubt, exercise the power given to them in a cautious manner; we have given to the Local Governments power to make the experiment. If it proves a success,—as I have little doubt it will,—it will be an enormous gain as regards the saving of time and the expense of making translations and the rapidity with which appeals can be brought to hearing before the higher Courts. It will enable the Judges to get through more work within a shorter time and greatly lessen the expense of appeals. Anything which will lessen the cost of obtaining justice from the Courts of law will be a measure of great imperial importance."

The Motion was put and agreed to.

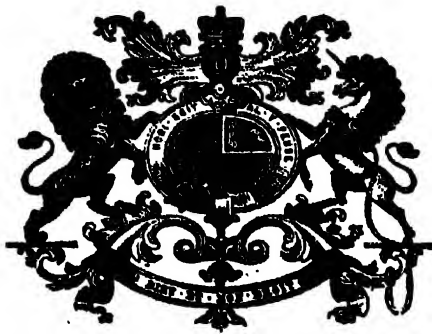
At the conclusion of the business of the Council His Excellency THE VICEROY said :—" This Council will now adjourn *sine die*, and as it will probably not be my good fortune to preside again over so full a meeting, or in the presence of His Honour the Lieutenant-Governor of Bengal, I trust I may be permitted to express my deep sense of obligation to all its members for the assistance which they have given to the Government in the discharge of its legislative duties. I especially desire to tender my thanks to the non-official members, who have been good enough to sacrifice their time and pretermitt their private and professional pursuits in order to devote their energies to the business of the country, and to give us the advantage of their experience. I can assure them that, as representatives of an independent public opinion, and of those various important interests which form so large an element in the Indian commonwealth, my colleagues and myself have welcomed their presence with the greatest satisfaction. I also wish to convey to our Native colleagues my appreciation of the ability with which from time to time they have handled the various matters which have come up for consideration. The manner in which they debate the several questions under discussion in a language which is not their own has always been to me a matter of surprise and admiration. I have been equally struck by the good temper, the courtesy and gentlemanlike bearing with which they engage even in the warmest controversies. I think I may congratulate the Council on the very considerable amount of

work which has been done during the four sessions over which I have presided. The number of Acts which have been passed has been no less than 73. Amongst these may be mentioned the Bengal Tenancy Act, the Oudh Rent Act, the Provincial Small Cause Courts Act, the Indian Marine Act, the Punjab Tenancy Act, the Punjab Land-revenue Act, the Inventions and Designs Act, and last, though by no means least, the Debtors Act. It must always be remembered that the debates which take place round this table, and to which the public are admitted, form but a very small part of the labours of the Legislative Council, inasmuch as the time, thought and attention devoted to Bills in Committee are infinitely greater than that which the Council when assembled in its full numbers is required to give them. It is true the Acts I have enumerated do not belong to that category which excite abnormal and universal attention throughout the country, but they have not for that reason been the less beneficent in their operation. In fact, if we regard our land legislation alone, as it affects Bengal, Oudh and the Punjab, it will be found that the labours of this Council have contributed vastly to the security, happiness and content of many millions of our fellow-subjects. I have also especially to express my thanks to the Legislative Department, and I shall always remember with gratitude the industry and devotion which Mr. Ilbert and Mr. Scoble, assisted by Mr. James, have given to the preparation of those various Bills which have eventually secured the assent of the legislature. Neither their colleagues nor the general public have any adequate idea of the amount of thought, correspondence, labour and research which are necessary before a Bill can be brought up for the consideration of the Council. I am glad to be able to add that experience has proved—and a sufficient time has now elapsed to justify the statement—that the legislation upon which we have been engaged during the last four years, whatever opinions or doubts existed at the time, is now admitted to have been necessary and desirable, and to have worked advantageously in the interests of those for whom it was initiated."

The Council adjourned *sine die*.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM; }
The 26th March, 1888. }



SUPPLEMENT TO
The Gazette of India.

No. 13.} CALCUTTA, SATURDAY, MARCH 31, 1888.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully or make known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

FINANCIAL STATEMENT for 1888-89.

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FINANCIAL STATEMENT for 1888-89.

Section I.—Introduction.

The Financial Statement of March 1887 admittedly left the financial position in a state of unstable equilibrium. Its key-note was the following paragraph, in which it was stated that the Government of India had, in consequence of increasing expenditure, exhausted all other resources available to it, but considered it too soon to address itself to the question of new taxation :—

“ It may be added here that, in view of the causes which have led to an increase of expenditure, and to the other considerations which present themselves in connection with the financial situation, it is not the intention of the Government to add to existing taxation. The growth of expenditure in the Estimates of 1886-87 and 1887-88 arises in part from war charges and in part from a further fall in the exchange ; and the Government is of opinion that it would be undesirable to seek to meet the deficit at present arising from these causes by the imposition of further burdens. The attention of Her Majesty's Government has, during the year now closing, been turned to the difficulties caused to the Government of India by the fall in silver, and the question of gold and silver currency has been submitted to a Royal Commission, the result of whose deliberations must be awaited. The present military expenditure in Upper Burma is of a temporary nature ; and although considerable sums must be expended during the next two or three years in opening up communications in Upper Burma, and in providing the public buildings necessary for the accommodation of the garrison and for the conduct of business, it may be expected that, with the return of order, the revenues of Upper Burma will expand, and that its resources will become, in an increasing degree, available. For the present, therefore, until the outcome of present difficulties is seen more clearly, the Government considers that, in providing for the necessary expenditure arising from its administrative needs, it should avail itself of resources which, in times of surplus, are assigned from its revenues to the construction of railways or to the diminution of the amount which it borrows annually for railways. ”

2. The situation during the course of the year became, in an increasing degree, more unfavourable. It soon became manifest that the reduction of Military Expenditure in Burma, which the Budget Estimates had hoped for, could not, for the present, be effected in such a considerable degree as to afford to the finances sensible relief. Opium prices fell off with greater rapidity than could have been foreseen, and our opium revenue threatened to fall short of Budget by Rx. 400,000. Railways from the first instead of improving, as the experience of former years led us to expect, showed returns that were worse than those of 1886-87. Exchange, which seemed in February 1887 to have re-established itself for the time, rapidly dropped and settled at a rate of from $\frac{1}{2}d.$ to $\frac{3}{4}d.$ less than that which had been realized in 1886-87. Salt and other revenues shewed favourable returns, and the expenditure, apart from Exchange, was well within the estimates ; but these favourable features were greatly outweighed by the unfavourable results which I have mentioned.

3. The causes which led to the deterioration here explained were not, for the most part, such as seemed likely to disappear with the close of the financial year then current. The Government therefore, before the first half of the year had expired, found itself face to face with the question of extra taxation. The result of their deliberations is already known to the public. It was determined that it was necessary to seek improvement of Revenue to an extent of nearly Rx. 2,000,000. Some small items of new Revenue presented themselves in connection with the new Province of Upper Burma. And the Government of

India had already been considering the question of raising an import duty on petroleum. But these small items went but a short way to fill up the gap, and the Government, as is already known, came to the resolution of restoring the eight-annas salt duty which had been remitted in 1882. The increase of salt duty was imposed, on 19th January 1888, by a notification issued under Act XII of 1882, and the necessary legislative measures were taken to raise a duty on petroleum.

4. A statement of the financial position was made on the occasion of introducing this Bill in January 1888, and the fulness of that statement, and of the discussions that took place upon it, a week later, will excuse me from entering, in this place, upon any explanations of a general character. I have to present little or nothing that is new, so far as the general position is concerned, and shall pass at once to the elucidation of the details which will apply to the particular estimates of the year 1888-89 the general conditions then set forth.

Section II.—Accounts of 1886-87.

5. The following statement shews the actual figures of the Accounts of 1886-87, and compares them with those presented as Revised Estimates for that year, in the Financial Statement of March 1887. The results agree in the main with those which were announced to Parliament in the Under-Secretary of State's Financial Statement of September 9th, 1887,(a) and which had already been published in the *Gazette of India* of April 30th (page 209) :—

		1886.87.		Accounts Better.	Accounts Worse.
		Revised Estimate.	Accounts.		
REVENUE.					
India (Imperial and Provincial)	Rx.	75,754,200	77,010,111	1,255,911	...
England	£	231,600	237,651	6,051	...
Exchange	Rx.	85,900	89,372	3,472	...
TOTAL Rx.		76,071,700	77,337,134	1,265,434	...
EXPENDITURE.					
India—					
Imperial	Rx.	35,736,100	36,181,626	...	445,526
Provincial	Rx.	21,200,900	21,112,381	88,519	...
Adjustment of Provincial	Rx.	—577,300	+35,665	...	612,965
England	£	14,373,000	14,409,949	...	36,949
Exchange	Rx.	5,338,500	5,419,086	...	80,586
TOTAL Rx.		76,071,200	77,158,707	88,519	1,176,026
SURPLUS .		(b)500	(c)178,427	177,927	

(a) "There has been an increase in the Revenue of Rx. 1,100,000; of which the Land Revenue gives Rx. 476,000; Salt Revenue, Rx. 117,000; Excise Revenue, Rx. 109,000; Railways, Rx. 166,000; and Revenue under other heads, Rx. 232,000; making a total improved Revenue, as I have said, of Rx. 1,100,000. Of this improved Revenue, however, Rx. 420,000 belong to the Provincial Governments, leaving an improved Revenue, for Imperial purposes, of Rx. 680,000. Then, on the Expenditure side, the expenditure on the Army has been Rx. 400,000 more than was anticipated. The other heads, besides that of the Army, have altogether improved to the extent of Rx. 504,000, of which Rx. 202,000 belong to the Provincial Governments, leaving a net improvement on these other heads of Rx. 302,000. Altogether, the expenditure has been worse than was anticipated by Rx. 98,000; therefore, on the whole, taking into account the increase of Revenue and the increase of Expenditure, there has been a net improvement of Rx. 582,000, which will turn the surplus of Rx. 62,110, shown in my statement, into a surplus of Rx. 642,110."

But against last figure the Special Defences expenditure was afterwards charged. See footnote under paragraph 11.

(b) Before deduction of Special Defences expenditure.

After deduction for Special Defences expenditure. See footnote under paragraph 11.

6. It will be seen that the main features in this comparison are that the Revenue in India was Rx. 1,255,911 better than the Estimate of Rx. 75,754,200, and that the "Imperial" Expenditure in India was Rx. 445,526 worse than the Estimate of Rx. 35,736,100. Under other heads there is very little difference from the Revised Estimate, and the only case which calls for any remarks is the small excess of expenditure in England, which is due to some unexpected Military charges. A complete account of the differences, and of the accounts generally, will be found in the Appropriation Report of the Comptroller and Auditor General, published in the *Gazette of India* of March 24th.

7. There is, apparently, a large difference under the head of "Adjustment of Provincial Expenditure," but it requires no separate explanation, as it is really the outcome of the large excess of Revenue, which has already been alluded to, and which amounts, as just stated, to Rx. 1,255,911. Now, although the expenditure is distributed between Imperial and Provincial according to its class, so that some kinds of expenditure are Imperial and some are Provincial, the division of the Revenues is quite different; Imperial and Provincial share, in definite proportions, the same Revenues. Accordingly, the improvement of Revenue by Rx. 1,255,911 was distributed between the Imperial Account, which received Rx. 731,465, and the Provincial Account, which received Rx. 524,446. According to the Revised Estimates, the Provincial Expenditure was to be met as follows:—

	Rx.
To the extent of the Provincial Revenues of the current year	20,623,600
By drawing upon Balances charged off the Revenues of former years	577,300
	<hr/>
Total Provincial Expenditure as above	21,200,900
	<hr/>

But by the improvement of their share of the Revenue they not only met the whole of their expenditure out of their current year's Revenue, but were able to lay by a small amount of Rx. 35,665. In other words, their account stood thus:—

	Rx.
Total Provincial Expenditure (slightly less than estimated)	21,112,381
Provincial Revenues, Rx. 524,446 better than estimated	21,148,046

And the general Revenue Account therefore, instead of having to be relieved by the charge of Rx. 577,300 to past accumulations, had to be charged first with the whole of the expenditure, and then with the write-off of the further addition of Rx. 35,665 to these accumulations.

8. The two matters that require explanation are therefore the better Revenue in India of Rx. 1,255,911, and the excess Expenditure in India of Rx. 445,526.

PRINCIPAL REVENUE HEADS.

9. Of the excess of Revenue the explanation is that the Revenue of the month of March 1887 was altogether exceptional.

The Estimate of our principal Revenues which was published on March 26th, 1887, was as usual a statement of eleven months' actuals (April to February), and an estimate for the remaining month of March. There are difficulties in estimating for the month of March which I shall afterwards explain; and the Revenue of March 1887 certainly altogether exceeded our anticipations. The consequence was that in publishing, one month after the Budget Statement, the usual monthly statement of accounts (*Gazette of India* for April 30th, 1887), we shewed

the following large excesses of Revenue over the Revised Estimate. I append, for purposes of comparison, the actual figures as now made up:—

(In thousands of Rx.)	Budget State- ment of March 26th, 1887.	Monthly State- ment of April 26th, 1887.	Actuals as now made up.
Land Revenue	23,170	23,610	23,653
Opium	8,900	8,950	8,943
Salt	6,540	6,660	6,658
Stamps	3,720	3,750	3,751
Excise	4,270	4,370	4,375
Provincial Rates	2,940	3,010	3,000
	<u>49,540</u>	<u>50,350</u>	<u>50,380</u>

The unusually high receipts of March, therefore, under the six principal Revenue heads, account for Rx. 810,000 of the improvement of Revenue. The greater part of this is under Land Revenue, where the Receipts were Rx. 440,000 more than estimated. It may be noted that in the two months of March and April we collect more than Rx. 6,000,000 out of the year's Revenue of Rx. 23,000,000; and a more or less favourable season, or a more or less active collection, may well make the portion of Revenue which comes within March vary by half a million. The last two years have been exceptionally favourable, for, whereas the collections of March had never before exceeded Rx. 4,360,000, they came up to Rx. 4,730,000 in 1885-86: and in the next year—that now under discussion—they exceeded Rx. 5,000,000. In the same way the collections under Excise were also nearly Rx. 40,000 higher than those of any previous March.

Besides this, Rx. 810,000 under the principal heads of Revenue, the Railway receipts shewed an improvement of Rx. 210,000; and this improvement is also due to the active traffic which developed itself in the last month or two of the year.

ARMY EXPENDITURE AND SPECIAL DEFENCE WORKS.

10. The improvement in the Revenue figures calls for no further remark. We turn now to the excess expenditure in India of Rx. 445,526.

This is for the most part under two heads, namely—

	Revised Estimate.	Accounts.	Excess.
	Rx.	Rx.	Rx.
Special Defence Works	(Charged to Loan Funds)	123,110	123,110
Army Expenditure	14,068,700	14,620,516	551,816

11. The first of these charges refers to a programme of Military Works for the defence of our Harbours and of our Frontiers, which was alluded to in paragraph 24 of the Financial Statement for 1886-87. The Secretary of State, at first, following the example of the fortifications scheme of Lord Palmerston, directed this expenditure to be shewn outside the Revenue Account. But the ground on which this policy was adopted in England, namely, the practical certainty that the amount which has been procured in the first instance by loan, will be paid off out of the surpluses of future years, unfortunately does not apply to our existing financial circumstances. The Secretary of State, accordingly, as was explained in the Financial Statement made to Parliament last September,* has revised

* Now, these special defence works consist of frontier forts and harbour defences. They are most essential to the safety of India, and the Government are obliged to push them on with the utmost possible expedition. But as these works are not productive works, it is contrary to the principles on which Indian finance is conducted that the charge should be otherwise than one against Revenue, and there is no doubt that if there is Revenue, and if the Revenue will bear such charges, they ought to be charged against Revenue. No one can have any desire that extra taxes should be placed upon the people of India for the purpose of meeting charges of this kind, and the Secretary of State has no intention of suggesting to the Government of India that any such extra taxes should be imposed. As regards the charge for 1887, the Committee will remember that the surplus which I was able to announce in 1886-87 would be large enough to bear the charge in 1886-87 for these special defence works; and, therefore, it is the intention, if the anticipation be realized of the Secretary of State, to pay for the special defence works out of the surplus of 1886-87.

this decision ; and while he agrees with the Government of India in thinking that for expenditure of the kind, we ought not to have recourse to any increase of taxation, he considers that the actual state of our finances is more plainly set forth by an account, which charges this expenditure against Revenue even at the risk of shewing a deficit, than by one which might delude us into thinking we had a surplus of Revenue, by leaving out of the reckoning this heavy, though temporary, unproductive expenditure.

12. As regards the Army Expenditure, it was again, as in the case of the Revenue, in the Accounts of the month of March, that our Estimates were overpassed. The statement of account published on 26th April 1887, to which I have already referred, shewed that for Military expenditure there had been an issue of Rx. 13,000,000 from the treasuries, as against Rx. 12,700,000, the estimate we had made a month earlier. This excess expenditure was practically entirely in connexion with the operations in Burma, and mostly arose out of heavy claims presented and paid during March, after the date of the information on which the Estimates were based. The Final excess, it will be seen, is still larger than the Rx. 300,000 then shewn.

13. These figures, therefore, dispose of the Revenue Account of 1886-87. The Revised Estimate anticipated an equilibrium of Expenditure and Revenue. In the end we gained by an excess of Revenue, which, after deduction of the Provincial share, gave the Imperial Accounts an improvement of Rx. 731,465; but as we had against this an excess of Imperial expenditure of Rx. 445,526 (including special defences now first brought within the Account), and also an excess in the charge for Exchange, the surplus of Rx. 500 taken in the Revised Estimates was increased only to Rx. 178,427.

14. The Capital Expenditure upon Railways and Productive Irrigation Works fell slightly short of the anticipations of the Revised Estimates, namely—

					Revised Estimate.	Accounts.
					Rx.	Rx.
Railways	.	.	.	.	5,170,500	5,123,105
Irrigation	.	.	.	.	631,000	547,379

Section III.—Estimates, 1887-88 and 1888-89.

15. In the statement of the financial position which I made on January 27th, 1888, I presented an abstract of our account in a form which I thought suitable for the explanations I had then to give. I showed that the position in the Budget Estimate of 1887-88 was a position of practical equilibrium. I showed that we had to face a loss of Opium Revenue of Rx. 300,000, and a falling off of Railway Revenue by Rx. 400,000; that the charge for Exchange had increased by Rx. 720,000; and that we proposed to meet these by enhancing the Salt Duty (Rx. 1,725,000), by a duty on Petroleum (Rx. 65,000, since raised to Rx. 100,000), and by minor measures in Burma (Rx. 100,000).

The result, I then estimated, would be to improve our financial position from equilibrium to a surplus of Rx. 470,000; or more accurately, from a surplus of Rx. 17,000 to one of Rx. 487,000.

16. I reproduce below the same form of abstract account which I then made up, repeating in the first column the figures which I then gave as those of the Budget Estimates of 1887-88, and shewing in the second column the same figures as they would stand after the losses and gains just summarized. As I have, for present purposes, no object in displaying the Exchange charge separately, I have distributed it in the second column over the six heads which are affected by it. This second column, therefore, shews the general financial posi-

tion as it was left after the measures which were then explained and which have now, except as regards excise in Upper Burma, been brought into operation:—

(In Thousands of Rx.)	Budget, 1887-88.	New Finan- cial Position, 27th January 1888.	Revised, 1887-88.	Budget, 1888-89.
REVENUE HEADS—				
Land Revenue	22,937	22,937	22,983	23,091
Opium	8,893	(d) 8,593	8,544	8,454
Salt	6,604	(c) 8,329	6,723	8,122
Excise and Stamps	7,942	(c) 8,012	8,351	8,464
Assessed Taxes	1,406	(c) 1,436	1,417	1,452
Other Principal Heads	6,345	(c) 6,410	6,538	6,629
Total Principal Heads	54,127	55,717	54,556	56,212
Railway Revenue Account—				
Net Earnings	9,002	(d) 8,602	8,924	9,164
Deduct interest, annuities, and other charges	—8,600	(e) —10,854	—11,078	—11,279
TOTAL REVENUE ACCOUNT	54,529	53,465	52,402	54,097
EXPENDITURE HEADS, net—				
Interest	2,753	(e) 3,856	4,770	3,852
Civil Expenditure (a)	21,069	(e) 22,021	21,559	22,291
Opium Production	2,505	2,505	2,512	2,555
Post Office, Telegraph, and Mint	145	(e) 248	70	51
Irrigation	753	753	777	823
Civil and Military Works—				
Imperial	2,009	(e) 2,036	2,231	2,023
Provincial and Local (b)	2,220	2,220	2,831	2,531
Army—Ordinary	16,187	(e) 17,765	17,930	18,223
„ Burma Account	720	720	1,550	824
Imperial Marine	547	684	445	384
Famine Insurance (Irrigation)	95	.95	93	73
Railway Construction (charged to Revenue)	75	75	82	44
Total Excluding Exchange	49,078			
Add Exchange	5,434			
TOTAL EXPENDITURE	54,512	52,978	54,850	53,674
Surplus or Deficit, excluding Special Defence Charges	+17	+487	—2,448	+423
Expenditure on Special Defences (f)	464	750	569	1,121

(a) Imperial Marine, which was included under this head in the statement of January 27th, is now separately shown below.

(b) Excluding the amount charged upon accumulated Provincial Balances brought forward from former years.

(c) Increased revenue as above explained.

(d) Diminished revenue as above explained.

(e) The excess of the figures of the second column, over those of the first column, is the amount of the charge for exchange.

(f) Includes Exchange.

17. I have added in this abstract, in the same form and in parallel columns, the Revised Estimates for 1887-88 and the Budget Estimate for 1888-89. The former should differ from our standard statement of January 27th last (*i.e.*, the second column of figures) only by such special receipts and charges as we may consider peculiar to the year itself, in the sense in which it may be said that the figures of any particular year necessarily differ, more or less, from what may be considered the general average financial position for that year. The Budget figures of 1888-89 should differ from the same standard, in this respect that, of the progressive revenues, we have one year's additional advance, and that of so much of our expenditure as is progressive, we have also one year's additions.

BASIS OF REVISED ESTIMATES.

18. Before I proceed to explain these special features, I think it well to show exactly to what extent we can depend upon our Revised Estimates as representing the probable actual outturn of the accounts.

The date upon which our Estimates are presented to the public is practically determined by the provisions of Section 53 of the Act of 1858 "for the better government of India." This section prescribes that "the Secretary of State * * shall, within the first fourteen days * * * after the first day of May in every year, lay before the Houses of Parliament an account for the financial year preceding that last completed * * together with the latest estimate of the same for the last financial year."

Strictly speaking, the "latest Estimate" here referred to is one which we now prepare, about the beginning of December, on the basis of six months' completed accounts; but our methods of account are now so much more perfect than in 1858, and communication with England so much more punctual, that it is out of the question that we should present to Parliament in May, an estimate founded on facts of no later date than the previous September.

We have, therefore, for many years past, arranged the preparation of our "Revised Estimate," so that it may be the "latest Estimate" presented to Parliament in the first fortnight of May; and this practically means that the Estimate must be completed some time in March.

19. By March 20th we have collected the preliminary accounts of revenue and expenditure for February, of which the leading figures, compiled from returns furnished by each of the 200 treasuries at which revenue is received and money issued for expenditure, are published every month in the Gazette. Thus, at the time of the issue of the Revised Estimates, we know, in very considerable detail, the receipts and expenditure of eleven months of the year; there remain only one month's actual transactions to be estimated.

20. Unfortunately this one month of March is by far the most difficult of estimate of any in the year. To the difficulty of estimating the receipts under Land Revenue, I have alluded in paragraph 9, and the same thing occurs under other heads. Provincial rates are collected with Land Revenue, and there is the same uncertainty in their case, as in the case of Land Revenue, how much will come in in March and how much in April. We are in the heart of the Rice-export season, and an early or a late season makes a great difference in the distribution between the current and the next financial year, of the Rx. 700,000 which the duty each season brings into our treasury. Railways, of which the gross earnings average over Rx. 1,500,000 a month, are at their busiest time, and all Public Works expenditure is in its most active phase.

It is thus evident that a very full knowledge of the transactions of eleven months is not in itself an adequate equipment for making the Revised Estimate for the whole year. In practice, we make a moderate estimate only for the month of March, and as the actuals of that month are apt to be better than our Estimate, the result—as in the case of the Estimate of the year 1886-87—usually is that the accounts of each year give better results than the Revised Estimates.

21. The final results are known to us within moderate limits of error before the end of April (see paragraph 9 above); and if our Revised Estimates could only be put off for one month later, and be closed on April 20th, instead of March 20th, we could present the account of the year with some assurance of its accuracy in all its main features. But as already explained, the terms of the Act of Parliament practically forbid this course, and require us to close our estimates while the uncertainty of the month of March still hangs over us.

GENERAL COMPARISON OF REVISED WITH BUDGET.

22. The Revised Estimates for 1887-88 work out, it will be seen, to a deficit of Rx. 2,447,800, without reckoning the expenditure upon Special Defences, which, in the Budget Account, was charged to Loan. This is worse than the Budget Estimate by Rx. 2,464,500.

23. The main differences we may account for at once under three heads—

First, the sterling charges for interest on debt have increased from £2,630,100 Budget, to £3,365,700 Revised, an increase which costs us, including Exchange, Rx. 1,059,000. This charge is really outside any consideration of our financial position, as it arises entirely through a special operation, which throws upon us the payment, within one year, of five quarters' interest upon forty-eight millions sterling of debt.

Secondly, the Burma Military charges have—as I intimated in my Statement of 27th January—largely exceeded the Budget Estimate. The excess, as will be seen from the Abstract Statement above given, is put down at Rx. 830,000, and will be explained in greater detail in the Section relating to Army charges.

Thirdly, there is the great loss by the fall in Exchange, which I explained, on 27th January, to amount to about Rx. 710,000 upon expenditure included in the Budget.

24. These three items, therefore, account for a deterioration in our accounts of Rx. 2,599,000; so that, apart from these three causes, we have, on the whole, an improvement over Budget by Rx. 135,000.

This, as usual, is the balance of several losses and several gains. On our principal Revenue accounts, it will be seen, if reference be made to the statement in paragraph 16, we have received Rx. 54,556,000, against an estimate of Rx. 54,127,000, as the gain under Salt, Excise, Stamps, and other heads has more than covered the loss of Rx. 349,000 under Opium. Salt has given us Rx. 119,000 (as we have probably lost as much during February and March, by the temporary disturbance of trade, as we have gained by the enhancement of duty). Excise and Stamps contribute Rx. 409,000, and Customs have been very productive, giving a return of Rx. 114,000, in excess of Budget.

The Railway account is worse than Budget by Rx. 302,000, for both the net earnings have fallen off by Rx. 78,000, and the charges against them have increased, quite apart from any question of exchange, from Rx. 10,854,000 to Rx. 11,078,000.

On the other hand, there have been savings or excess receipts, under several of the heads which, in the abstract statement, we have grouped as Expenditure heads. Among these we may note particularly an increase of Telegraph receipts of Rx. 131,000, which must for the most part be put down as a set off against the excess of expenditure in Upper Burma, where the Telegraph charges of Public Departments are very high.

The enumeration of other smaller differences may be summed up in saying that, while we have found it necessary, during the course of the year, to make additional grants for expenditure in Upper Burma, for Irrigation, for Army charges, and for Political Expenditure, and in a few other matters, we have, on the whole, obtained, under other heads, sufficient savings to meet the charges so involved.

GENERAL REMARKS ON BUDGET ESTIMATES FOR 1888-89.

25. The Budget Estimates will be best explained by comparing the figures with the standard financial position as explained on 27th January—that is, by a few words of remark in comparison of the second and fourth columns of the statement in paragraph 16.

26. The first question we have to settle, in casting up the Budget figures, is the rate of exchange at which they are to be taken. That rate has been singularly steady throughout 1887-88,—rarely less than 16½d., and rarely higher than 17d. It is certain that, upon Council Drawings of 1887-88, the exchange will be

very close to 16'9d., or, putting it in the way that more nearly explains its effect upon our accounts, the Exchange charge will be as nearly as possible Rx. 42 per £100. The rate has dropped for the moment since the beginning of March; but the drop seems to be, partly at least, connected with the heavy drawings of the last month or two, and as drawings will be on a smaller scale in 1888-89, we may reasonably hope to realize, on the whole, a rate equal to that of 1887-88. We have, therefore, reckoned the Exchange in the Budget Estimates at Rx. 42 for every £100.

The comparison of the second and fourth columns is, therefore, not affected by any difference in the rate of exchange.

27. The result, it will be seen, works out to a surplus only a little different from that which we anticipated; that is, to put matters from the point of view stated in paragraph 17, the one year's increase of revenue nearly covers the one year's increase of expenditure. In one respect, the year 1888-89 falls a little short of the standard we have established, for we do not, in that year, fully come up to our new standard of enhanced salt revenue. In Opium, too, we anticipate a smaller standard of revenue than in January last; but the revenue under Excise and Stamps and other heads is already sufficiently far advanced, beyond our standard, to cover these deficiencies and give us, on the whole, an improvement of Rx. 495,000, under our principal Revenue Heads.

28. In the Railway Account, the estimates are moderately taken. We estimate for better earnings, but the charges against them equally advance, and we have a net excess outgoing of Rx. 2,115,000 against Rx. 2,252,000 of our standard account.

29. With the exception of the Army charges, the Expenditure heads are estimated at amounts not greatly differing from the standard of expenditure, for which we explained in January that we had to provide. The increase of Civil Expenditure is, on the whole, only one per cent. The heads of Post Office, Telegraph, and Mint, we are warranted, by the figures of the current year, in putting down at a considerably lower figure of net charge than the Budget Estimates of 1887-88. The grants for Imperial Civil and Military Works have been cut down, as far as possible, to meet the existing financial necessities. Provincial Civil Works shew an increase, the necessary result, under the provincial system, of the share of increase of revenue which falls within their account.

30. The main increase under the Expenditure heads, comes under the head of Army, where, without reckoning the extra expenditure in Upper Burma, the net outgoings are estimated to increase from Rx. 17,763,000 to Rx. 18,223,000. This increase of expenditure cannot at present be avoided; it is a matter in which, for the time, financial considerations must of necessity yield to the more pressing requirements of the military position. The estimates of extra Military expenditure in Burma are placed at a much lower figure than the actual charges incurred in 1887-88. Certain special causes of increased expenditure, which were present in 1887-88, are not likely to repeat themselves in 1888-89, and measures are being taken to reduce the scale of expenditure on the force serving in Upper Burma.

31. Having completed this more general review, I pass on to an examination of the main heads of Revenue and Expenditure set forth in the statement in paragraph 16 above.

LAND REVENUE.

32. The figures of Land Revenue shew considerable irregularity when they are made up by the financial year, as will easily be understood from the circumstances stated in paragraph 9. But if the accounts are made up by the 12

months ending September, so as to close at a time when the collections of one season are for the most part finished and those of the next not yet begun, the figures present a more regular appearance and shew a steady advance of revenue year by year.

Land Revenue during the twelve months ending September 30th.

(In thousands of Rs.)	1881.	1882.	1883.	1884.	1885.	1886.	1887.
India	99	91	88	96	110	110	116
Central Provinces . .	608	609	612	613	613	615	619
Burma	1,036	1,060	1,099	1,166	1,133	1,137	1,222
Upper Burma . . .	...	...	...	...	...	39	235
Assam	385	379	396	404	410	420	401
Bengal	3,687	3,880	3,801	3,680	3,915	3,799	3,736
North-Western Provinces and Oudh.	5,653	5,848	5,782	5,769	5,809	5,784	5,798
Punjab	2,112	2,099	2,075	2,058	2,153	2,157	2,146
Madras	4,777	4,556	4,721	4,779	4,492	4,807	4,864
Bombay	3,119	3,095	3,083	3,407	3,316	3,342	3,373
TOTAL	21,476	21,617	21,657	21,972	21,951	22,210	22,510
See Note	665	694	677	676	734	811	880

The figures in the lowest line are the alienated Land Revenue of Bombay, which, in the system of accounts of that province, are added on the Revenue side, and charged again as expenditure under Assignments, Land Revenue, and Police. The amounts are neglected in the statement itself.

It will be remembered that a portion of the total receipts of Land Revenue is in the accounts shewn under the separate head of Irrigation.

33. Although the growth of revenue shown in the above figures has been very steady, it can hardly, from a financial point of view, be said to be satisfactory in amount. It has been less than one per cent. a year, and is on the whole a poor return for the money which Government has spent, in the form of railways and of canals, in improving its estate.

But the fact is that the period covered by the above statement represents, in a general way, the close of the 30 years' settlements in several of the provinces, and the Government is only now beginning to reap its share in the advance of the past two or three decades. Settlement operations are at present being carried on on a more extensive scale than at any previous time, and we have every reason to expect a handsome increase of revenue under this head.

NEW SETTLEMENT SYSTEM.

34. During the last few years (and in a great measure in preparation for this re-settlement of revenue) a very great improvement has taken place in Northern India in the administration of this important head of revenue and in the means adopted by the Government to assess and settle from time to time that share of the produce of the land which has in all ages been the main source of the revenue of the sovereign powers in India.

As no systematic review has recently been published of the position and prospects of this our most important head of revenue, I propose to take up the subject in some detail, both from an administrative and from a financial point of view, the materials having been supplied to me by Sir Edward Buck, the Revenue Secretary to the Government of India, to whom personally is due by far the largest share of the credit of the improvements effected.

35. The system of land-assessment has hitherto, in every Province, involved the complete survey, field by field, of every village—an operation

which was rendered necessary by the absence of correct maps at the commencement of the 30-year period. The object of the system now introduced is to preserve, and to correct up to date, the records upon which the surveys and settlements are based, so that the re-settlements, when they fall due, may be made upon existing records, and may not require an elaborate investigation *de novo*. The maps which have been provided by the great cadastral survey which has now almost drawn to an end, are in future to be corrected up to date from year to year by permanent establishments in which the patwārīs or village accountants occupy the most important place. In the same way the settlements now being completed have involved a complete revision of all records-of-rights including details of the occupancy of every field, and these records, like the maps, are in future to be maintained from year to year by the permanent establishments. The assessment included also the valuation of the soil and productive powers of every field; but the valuation made during the past 30 years will in future revisions of settlement be accepted without material alteration. Three important elements of expenditure have thus been eliminated from future settlement operations, *viz.*, the cost of periodical field surveys, of revisions of records-of-right, and of soil valuations. The introduction of the new system is made possible both by the more complete maps and records which have been supplied by the operations of the past 30 years, and by the creation of Agricultural Departments which are permanent Departments of Survey and Settlement.

36. An examination of the cost under the old and new systems has recently been made in pursuance of the enquiries of the Finance Committee with the object of ascertaining the financial effect of the new arrangements and the probable cost of future settlement operations. This investigation is not complete, but it points to a maximum expenditure, in future, of ₹100 a square mile, including the cost of additional establishment, and in some Provinces to a considerably lower figure. The comparative results are shown in the following table, in which a maximum rate of ₹100 is applied to all provinces:—

PROVINCE (EXCLUDING ARUN).	Rate per square mile under the old system at rates recently prevailing.	Average expenditure per annum at rates in preceding column.	Average expenditure per annum at the maximum rate of ₹100 per square mile.
	₹	Rx.	Rx.
North-Western Provinces and Oudh	350	115,000	30,000
Punjab	200	50,000	25,000
Central Provinces	220	35,000	15,000
Bengal	350	17,500	5,000
Madras	440	70,000	15,000
Bombay	260	65,000	25,000
TOTAL	303	352,500	116,000

showing an ultimate annual saving of Rx. 237,500.

The above table is based on an estimate of the maximum cost which may be incurred in the revision of assessments when the new arrangements have been completely established. In the meantime some saving has been already made by their partial introduction and by measures which have recently been taken to accelerate the current revisions of settlement. Under the programmes which have been arranged in recent conferences with the local authorities, there has been effected a saving either in the expenditure on survey and settlement, or in the more punctual recovery of increments of new revenue, which, in three Provinces—the Central Provinces, Punjab, and Madras—is estimated at a gross amount of Rx. 2,000,000 during the next ten years, or an average of Rx. 200,000 a year during the next decade. In these and other Provinces the new increments of Land

Revenue to which the Government is entitled will henceforth be assessed and collected up to date, while hitherto they have in many cases come into force only several years after the date of the expiry of the old settlement.

37. The general growth of the Land Revenue is exhibited in the following table:—

Table showing growth of Land Revenue (including Permanently-settled Tracts).

(The figures are thousands of Rx.)	Receipts, 1856-57.	Receipts, 1870-71.	Average annual growth (14 years).	Percentage of increase (14 years).	Receipts, 1886-87.	Average annual growth since 1856-57 (30 years).	Percentage of increase (30 years).	Receipts, 1890-91 (rough estimates).	Average annual growth since 1870-71 (20 years).	Percentage of increase (20 years).
North-Western Provinces . . .	3,920	4,130	15	5	4,390	16	12	4,560	21	10
Oudh . . .	970	1,320	25	36	1,410	15	45	1,470	7	11
Punjab . . .	1,840	1,970	10	7	2,150	10	17	2,210	12	12
Central Provinces . . .	570	600	2	5	620	2	9	650	2	8
Bengal . . .	3,540	3,760	16	6	3,740	7	6	3,800	2	1
Madras . . .	3,800	4,400	43	16	4,860	35	28	4,900	25	11
Bombay(a) . . .	2,150	2,950	57	37	3,370	41	56	3,450	25	17
Assam . . .	80	210	10	162	400	11	400	420	10	100
Lower Burma . . .	410	600	14	46	1,220	27	197	1,230	31	105
Minor Provinces . . .	20	20	—	—	120	3	500	120	5	500
	17,300	19,960	190	15	22,280	166	29	22,810	142	14

(a) Excluding Alienations.

The figures show actual collections both of Land Revenue and of miscellaneous items classed as Land Revenue, *e.g.*, sale-proceeds of waste-lands; water-rates in Madras; nominal revenue assessment on lands assigned for service in Bombay; capitation-tax and receipts from fisheries in Burma and Assam.

38. Three periods are taken, *viz*:—(1) the first 14 years after the mutiny, during which the growth was at the rate of Rx. 190,000 a year; (2) a period of thirty years from the mutiny to the present time, during which the growth was at the rate of Rx. 166,000 a year; (3) a period of twenty years (partly estimated) from 1870-71 to 1890-91, during which the growth is at the rate of Rx. 142,000 a year.

39. It will not fail to be seen that, while the fourteen years preceding 1870-71 shewed an annual increase of Rx. 190,000, the rate of increase in the twenty succeeding years has averaged only three-fourths of this. The reasons for this are, that the first period was, in many parts of India—Oudh and Orissa for example—a period of active re-assessment and settlement, and that, therefore, during the second there was less of the growth of revenue which comes in from settlement operations; that a large accession of land revenue occurred after the mutiny in consequence of confiscations; and finally, that there was, between 1860 and 1870, a rapid increase in the cultivated area of the provinces of Bombay and Madras, in which the system of land-settlement is such that newly-tilled land comes under annual assessment, and in which the demand for cotton during the American war gave a powerful impulse to cultivation. On the other hand, a corresponding check to cultivation occurred in the same Provinces during the last of the three periods in consequence of the drought of 1877-78.

40. Notwithstanding these causes of exceptional growth in the beginning of the post-mutiny period, it may reasonably be expected that the capital outlay which the Government has recently devoted to irrigation and railways will, dur-

ing the next few years, bring to it a larger return from the land, by reason of the great improvement of its produce, both in quantity and value, by the agency of canals and the opening-out of communications. In these accessions to the landed income of the State strict regard will be had to the principles which have invariably been followed by the Government of India in the assessment of the land, its guiding policy having always been the lenient consideration of the proprietary classes. During 30 years of peace and progress, the rentals of tenants have, through the cultivation of new fields or the imposition of new rents by landlords, been continually expanding, and, in some of the most fertile areas of India, the landlords themselves have, without the intervention of the Government, materially enhanced the rent paid to them, while at the same time that proportion of it paid by them to the State has been continuously reduced to lower and more definite limits. In the same way, a lenient consideration is extended to the agricultural community in Provinces where the cultivators or cultivating proprietors are assessed by the State itself, so that in these also the percentage of produce paid as land revenue has been constantly decreased.

The growth of land revenue, therefore, which is to be anticipated will be a growth due to that peace and prosperity which directly spring from a lenient and careful administration rather than to any direct action of the Government in the direction of raising rentals.

A brief review of the position in each Province will now be given.

REVIEW BY PROVINCES.

41. *North-Western Provinces.*—The old system comes to a final end within the next two years. The greater part of the Province is held by tenants on small holdings of a few acres paying rent to landlords who are charged with a payment of 50 per cent. of their assets to Government. The advanced condition of the Province led the Secretary of State to enquire, so long ago as 1863, whether a permanent settlement could not be introduced; but a final consideration of the subject between 1882 and 1884 ended in the adoption of the system already described, under which annually revised maps and records are made the basis of assessment.

The rate of growth of land revenue in the North-Western Provinces since the mutiny year has, however, been moderate. In the first 14 years it was only 5 per cent. (say '35 per cent. per annum), but it has in the current period of 20 years risen to 10 per cent. or '5 per cent. per annum. There was in the North-Western Provinces less room for extension of cultivation than in most parts of India. Lying mainly in the fertile alluvial plain between the Himalayas and the high-lands of Central India, the Province attracted a large population at an early historical period, and it was at the period of the mutiny highly assessed. But the large amount of State capital spent since that time in the form of railways and canals, and the contemporaneous rise of prices has given a fresh impulse to agricultural wealth, and the province is now in many districts as lightly, as it was formerly heavily, assessed. A considerable amount of relief was given at the commencement of the 30-years period of settlement now expiring, by the reduction of the standard of the State demand from 66 per cent. of assets to 50 per cent.—a change which was, however, somewhat counter-balanced by the high valuation of assets made under the rules which governed the operations of the Settlement Officers. The relief is now made complete by the elimination of soil valuation from the assessment system which, except in cases of suspected fraud, requires that the recorded assets should be accepted as a basis of assessment. Rentals are in many districts still growing at a rate of about 1 per cent. per annum, and in certain tracts the growth is likely to be so great that even under the lenient system now adopted, some difficulty may be anticipated in taking the Government quota in full at the next settlement

from the landlords, on account of the large and sudden increase which would be involved in such an assessment.

42. *Oudh*, with the exception of a closely populated tract between Lucknow and Benares, came under much later development than the North-Western Provinces. Its revenues were not, until after the mutiny, brought under the effective administration of the British Government, who applied to it the same system of settlement as that which prevailed in the North-Western Provinces. The tenants of Oudh have less positive rights than those of the adjacent Province, as in the latter the greater number are more securely protected by statutory rights against unlimited enhancement of rent. There is, therefore, a prospect of a larger growth of rental, and also of revenue, in Oudh than in the North-Western Provinces. The land is rich, the climate favourable, and although since 1860 the extension of cultivation has been very large, considerable areas still remain to be brought under the plough. Competition for the land is likely to increase, and with it the enhancement of the rents by the landlords, who have in Oudh practically a free hand. The development of the Province under British rule has been very great, and is still, with the extension of railways, progressing at a rapid rate. The Province will come under reassessment, on the new or economical system, between 1892 and 1906.

43. In the *Punjab* there is a large proportion of dry sandy soil which is only capable of development under the influence of irrigation. Subsoil water is generally too far from the surface for wells, and the growth of revenue depends mainly on the expenditure of State Capital on canals. The revenue-payers are for the most part cultivating proprietors paying direct to Government, no part of the produce being intercepted by middlemen. A large amount of State capital has been in recent years invested in the Province in railways and canals. Under these circumstances the growth of the land revenue, which has since the mutiny been slow, should now progress at a rapid rate.

The revision of settlement has, under the old system, involved, as in the North-Western Provinces, a high rate of expenditure and protracted operations, but only a very few districts now remain to be completed under that system, and measures have recently been taken to expedite their assessment. The whole Province will then come under the operation of the new rules which require the settlement to be based on annual maps and records.

44. The *Central Provinces* have shown a very small development of land revenue since the mutiny. They have been to a great extent cut off from the railway system and have at the same time been lightly assessed. The revision of settlement takes place during the current decade commencing with the first year of the present Provincial Contract, 1887-88, and it is estimated, after nine years, to yield an increase of Rx. 180,000. Owing to the backward state of the Province, the low rates now paid to Government, and the new development of the railway system which is taking place, it has been determined to make the new settlements for terms varying between 12 and 20 years, so that the reassessment of the Province will recommence shortly after the termination of the existing revision.

The revision of settlement is being made at present partly on the old and partly on the new system, but at a low cost not exceeding Rs 100 a square mile. The same necessity for a complete series of maps and records has existed in this as in other Provinces, but owing to the circumstance that the revision of annual records was commenced, with the creation of the Agricultural Department, five years before the old settlements began to expire, there has been more time than elsewhere to utilize the village and district establishments in the work of preparing for settlement. Arrangements were made under which a large number of parties of the Survey of India have covered the surface of the Provinces with a

network of triangulation available both for topographical and revenue purposes. These are filled in by the village officers under the supervision of the local Revenue officers, and they provide sufficiently good maps as a basis for future revisions of assessment. The revision of the record is also primarily effected by the permanent establishments, leaving only the valuation of soils and general supervision to be effected by a special staff. At the close of the present revision, 9 or 10 years hence, the new system will be introduced and the cost be brought considerably below the new maximum of ₹100 a square mile.

The land is held, as in the North-Western Provinces and Oudh, by cultivators of small holdings paying rent to proprietors from whom the Government takes revenue. But whereas in those Provinces the landlords have the power, which is freely used, of raising rents contemporaneously with increase of competition and rise of prices, they have no such power in the Central Provinces. The growth of rent and, therefore, of revenue entirely depends, except in land newly taken into cultivation, on the periodical assessments of rent made by the Government at the time of settlement. The existing rents are, in most parts of the province, an unusually small fraction of the total value of the produce; while, in consequence of the rising prices due to the extension of the railway system, the disproportion is continuously becoming greater. The area of culturable land still to be brought under the plough is exceptionally large. The province is one, therefore, from which a material growth of land-revenue may be looked for.

45. Thus far the provinces dealt with are those popularly known as the "temporarily-settled zemindari" or "landlord" provinces. I will next refer to *Bengal*, which is recognised generally as a "permanently-settled landlord province." But there are in Bengal not less than about 14,000 square miles which belong to the temporarily-settled landlord class and of which the old settlements will shortly fall in. In respect of this tract preparations are now being made for punctual assessment on much the same plan as in the Central Provinces, and at equally moderate rates of cost, by the Agricultural Department of the Province.

The area in question comprises large tracts in Orissa and Chittagong, and several Government estates. It will hereafter come entirely under the new system. An increment of land revenue of 20 per cent. would in this area be equivalent to a fixed addition of 10 lakhs a year to the annual demand.

46. The Province of *Madras* must be divided into two sections—the permanently-settled zemindari or landlord area, and the temporarily-settled ryotwari or tenant-proprietor area. The first is about 48,000 square miles and the second about 93,000 square miles, or roughly one-third and two-thirds respectively. The settlement on the old system, which required a complete series of field maps and a valuation of soils, is now drawing to a close and is being hastened by assistance lent to the local Survey Department by the Government of India. In a few years the whole Province will, in accordance with the intention which for some time has been declared by the Madras Government, be permanently relieved of special Settlement and Survey establishments.

The growth of land revenue in the tenant-proprietor tracts takes place in two different directions. There is the periodical growth due to the increase of rent-rates at the end of every 30 years period, and the annual growth due to the gradual increase of the area brought under cultivation. For in Madras all tenant-proprietor waste land has an annual rate attached to it at the time of assessment which is applied and collected whenever the land is occupied. The periodical growth (that is, the increase of rates between the last settlement and the one now being completed) is roughly estimated at from 5 to 7 per cent. and the annual increment due to increased cultivation at Rx. 10,000 per annum. The

rate of increase under this latter head will necessarily fall off as less land becomes available.

47. In *Bombay* the same general conditions prevail as in the ryotwari or tenant-proprietor area of Madras. The growth rate, however, is not checked by the presence of permanently-settled land, and has, as in the temporarily-settled section of Madras, a double growth, the one being due to the periodical increase of rent-rates every 30 years, and the other to the annual occupation of fresh land at the revenue-rates which were attached to it at settlement.

The whole Province has in recent years undergone a thorough and searching revision of assessment which is now drawing to a close. This revision has been in the hands of a separate Survey Department which will within five or six years be gradually broken up and absorbed in the new establishments, and the Province will then come permanently under the new system. It may be noticed here that both in the Madras and Bombay Presidencies the holdings or small farms of tenant-proprietors have had their boundaries fixed once and for ever by the Survey Department, and that instead of, as in other Provinces, the map requiring annual revision in order to keep it in accord with changing boundaries, it is here necessary to maintain the boundaries in accordance with the map as originally made. This duty, as well as that of the maintenance of the statistical record, is on the close of settlement operations in each district made over to the Agricultural Department.

The growth of land revenue has been more satisfactory in Bombay than in any Province. It began in a marked degree with the impetus given to cotton production at the time of the American War, and has been continued under the influence of rising prices, extended cultivation (and in Sind, extended irrigation), supplemented by a careful system of assessment.

48. In *Assam* the very backward state of the Province and the absence of communication with the seaboard in the years immediately succeeding the mutiny, have made the growth of revenue in the later years appear to be exceptionally rapid. A part of the Province (about 9,000 square miles) is, however, under the permanent settlement system of Bengal and the growth of revenue depends on the remaining area which is temporarily settled, chiefly with tenant-proprietors, at rates which are practically fixed, as there is hardly any competition for land on account of the great extent of waste area which can be taken up. The most fully-occupied portion has been revised on the system employed in other temporarily-settled Provinces, and this revision is nearly completed. The remainder will probably be surveyed and settled on a cheaper system under the direction of the Agricultural Department, and the whole Province will thereafter come under the new arrangements. As in Bombay and Madras, there is an annual growth (estimated at from Rx. 8,000 to Rx. 10,000 per annum) which is almost solely due to new occupation, as there is here no periodical growth due to increase of rates.

49. *Lower Burma* has been undergoing for some years a regular revision of settlement, of which about one-fifth, or nearly 10,000 square miles, is completed. Each district, when it leaves the settlement officer's hands, is made over to the permanent care of the Agricultural Department, which will henceforward be responsible for maintaining the maps and records. The land is held by tenant-proprietors, and there is again in this province a double growth due to annual increase of occupation and to periodical increase of rates. The annual assessments are complicated by the release of all fallow land from payment of any but a nominal revenue, but there is a steady extension of cultivation which, supplemented by the effect of a careful survey and assessment, has resulted in a growth of from two to three lakhs a year on a comparatively small total revenue. Lower Burma is practically a large rice field formed by the alluvial deltas of

the river systems, and at present it yields only 1 per cent. of other produce. About 37,000 square miles, or 84 per cent. of its cultivable area, are still uncultivated, and there is room for further growth both by extension of cultivation and by the improvement of the agricultural system through the introduction of other crops. The soil is rich.

50. *Upper Burma* is composed of high-lands, the agricultural value of which is under examination. The land revenue is, like that of all border Provinces on first occupation, initially small; but there is an equal promise of the same steady growth in the future which has taken place elsewhere.

51. The increase of revenue in minor Provinces under the direct control of the Government of India is mainly due to the re-assessment of the little district of Ajmir and the addition of Quetta.

OPIUM.

52. The following are the statistics of opium for a few years past :—

(Thousands of Rx.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.
REVENUE—							
Bengal sales	7,465	6,891	6,804	6,052	6,296	6,147	6,034
Bombay duty	2,185	2,396	2,508	2,538	2,449	2,544	2,297
Excise and Miscellaneous	212	214	245	226	197	213	213
TOTAL	9,862	9,500	9,557	8,816	8,942	8,943	8,544
EXPENDITURE—							
Cultivation and Manufacture in Bengal	1,931	2,156	1,722	2,828	2,914	2,593	2,373
Agency establishments and other expenditure	127	127	133	139	144	136	139
TOTAL	2,058	2,283	1,855	2,967	3,058	2,729	2,512
STATISTICS—							
Price in Bengal Rupees	1,324	1,222	1,250	1,296	1,235	1,123	1,059
Chests paid duty in Bombay	31,196	36,327	38,586	39,039	37,677	39,745	35,374

53. During this period there has been a steady downward tendency in prices in Calcutta, the exception in 1884-85 being due to the fact that in that year the number of chests offered for sale was much smaller than it had been for several years before, or has been since. The price during 1886-87 fell from $\text{R}1,180$ in the beginning of the year to $\text{R}1,098$ at the end of it, the fall being due in a large measure to the operation of the additional Article of the Chefoo Convention, which came into force on February 1st, 1887, and added to the burden which the opium had to bear at the Chinese end of its voyage.

The same influence continued to operate in 1887-88, for the price gradually ran down to $\text{R}1,029$ in September. Since that date, however, there has been a recovery, the price having risen to $\text{R}1,067$ in February, though it dropped again to $\text{R}1,042$ in March. This gives an average of $\text{R}1,059$ for the whole year. For next year we take what we hope is a moderate estimate, reckoning the selling price no higher than the March figure of $\text{R}1,042$, and assuming for the present that there will be no alteration in the number of chests brought to sale. This gives us for the Budget Estimate of Bengal sales, Rx. 5,939,000.

54. The expenditure upon the production of Bengal opium is a very variable quantity, and depends very largely upon the season. We have lately had seasons which are almost too favourable from a financial point of view, for, beyond the necessity of our maintaining a sufficient reserve against bad seasons, it is not to our advantage to produce more chests of opium than we can well dispose of. In 1882-83 the production was as low as 38,214 chests, but in the three succeeding years we have got 65,993, 64,930, and 64,500. The year 1887-88 is estimated to produce 58,814, which must also be taken as a fairly good season, and it has

cost us only Rx. 6,600 more than the Budget Estimate of Rx. 2,500,000. For next year we take a good average and put down the cost at Rx. 2,555,000.

55. The Revenue from Bombay opium is not so directly affected as that of Bengal by the additional burden of taxation on the China side. Since June 28th, 1882, the duty has been Rs650 per chest, and the amount of export has been very steady. The high figures of 1886-87 are no doubt due to the rush at the end of that year to get chests landed before the Chinese duty of 110 taels came into force; for it was followed by a considerable lull in the beginning of the year 1887-88. The export, however, has been more active during the later months of 1887-88, and reckoning up to March 3, the number of chests that had passed the scales was only 64½ less than the amount in 1885-86. But about that date a portion of the Malwa crop was severely damaged by a storm, and the merchants immediately held back their opium in expectation of higher prices, so that during the week ending March 10th only 80 chests came forward against an average expectation of 1,000. Later accounts are more favourable; but, on the whole, we estimate for a somewhat lower duty than that of 1885-86.

SALT REVENUE.

56. The following may be taken as a statement of the average supply of salt in India:—

	Maunds.
Northern India salt sources (mainly the Sambhar Lake and the Mayo Salt Mines)	7,200,000
Bengal—Imported by sea	10,300,000
Madras—Local manufacture, all along the Coast	7,800,000
Bombay—Local manufacture, chiefly near the Rann of Cutch	6,300,000
	<hr/>
Burma—Mainly imported by sea	31,600,000
	1,600,000
	<hr/>
TOTAL	33,400,000

57. Before 19th January 1888 the rates of duty were Rs2 in Continental India, and annas 3 in Burma, and on that date they were raised to Rs2-8 and Rs1 respectively. At these rates the Salt Revenue would stand as follows:—

	Before January 19th. Rx.	After January 19th. Rx.
Duty in Continental India	6,320,000	7,900,000
Duty in Burma	30,000	160,000
Other receipts	300,000	300,000
	<hr/>	<hr/>
TOTAL	6,650,000	8,360,000

The actual Salt Revenue of 1886-87 was Rx. 6,657,600, and, as I mentioned in my Statement of 27th January, the consumption of the current year was only slightly in advance of that of 1886-87.

58. There are two reasons why we cannot expect to gain, at once, the higher standard of Revenue above noted as that corresponding to the higher rate of duty. In the first place, by the operation of Section 37 of the Sea Customs Act, all salt which was at sea and as yet unlanded, will continue to pay the lower rate of duty. This would cost us in Bengal, at the ordinary rate of importation, the amount of the enhanced duty on about 2,000,000 maunds in 1887-88, and 500,000 maunds in 1888-89, say Rx. 100,000 in 1887-88 and Rx. 25,000 in 1888-89. Besides this, stocks will for some time be allowed to run down, and the higher-taxed salt will have to wait for a little till the lower-taxed salt, now in stock, has passed into consumption; the deliveries of the month of February have, for this

reason, been unusually low. Taking these circumstances into consideration, we have estimated to obtain a revenue of only Rx. 6,723,100 in 1887-88 and Rx. 8,122,500 in 1888-89. For the full measure of the enhanced revenue, we shall have to wait till 1889-90.

EFFECT OF ENHANCED DUTY.

59. The following statement gives the retail prices of Salt in the different provinces of Bengal at the end of the two fortnights preceding and the two fortnights succeeding the increase of the duty :—

	2nd half of December 1887.	1st half of January 1888.	2nd half of January 1888.	1st half of February 1888.	2nd half of February 1888.
	Rupees per maund.				
Central Provinces	3'80	3'83	4'38	4'40	4'44
Burma	1'71	1'74	1'93	2'0	2'09
Assam	4'23	4'20	4'68	4'65	4'78
Bengal [West]	3'15	3'17	3'61	3'61	4'09
„ [Central]	3'42	3'47	4'08	4'17	4'41
„ [East]	3'60	3'60	4'02	4'09	4'40
„ [Behar]	3'37	3'38	3'89	3'95	4'20
„ [Orissa]	3'19	3'19	4'21	4'10	4'18
North-Western Provinces	3'30	3'41	3'62	3'69	3'76
Oudh	3'33	3'62	3'47	3'68	3'73
Punjab	2'82	2'82	3'11	3'22	3'27
Madras	2'89	2'92	3'27	3'33	3'38
Bombay	3'13	3'19	3'55	3'54	3'47
Sindh	2'78	2'85	3'38	3'30	3'39
Berar	3'67	3'60	4'05	4'30	4'18

60. Comparing the prices of the 1st half of January with those of the second half of February, it appears that in the Central Provinces, Assam, Sind, and Berar, the increase varied from 0'51 to 0'58 of a rupee. In Bengal it was considerably more, varying from about 13 annas to nearly a rupee. In the other Provinces the increase was less than half a rupee. The average increase of retail price for all India was 0'55 of a rupee, or about 8 annas and 9 pie, being a little more than the increase in the rate of duty.

61. It is not possible to state exactly what is the average annual rate of consumption of salt in any particular province, and it is certain that the consumption varies very much. The average rate of consumption for all India is a little under 10½lb a head of the population. At the rate of half an ounce a day the average consumption would be 11lb 6oz. Assuming for the purpose of the moment that it is as much as 12lb, it may be taken that a man with a wife and three children will consume 42lb in the year between them. Let their consumption be taken at 50lb. At the present average price of, say, Rs3-14-1 a maund the salt of the family will cost about two rupees and six annas in the year. This is about 16½ per cent. in excess of the cost before the duty was raised, so that the man's contribution to the salt-duty may be taken as having been raised from about two rupees to two rupees six annas nine pies a year.

I do not enter into the question, on which there is much diversity of opinion, as to the manner in which the actual incidence on individuals, which I here state only in averages, is affected by the social customs of the people.

STAMPS AND EXCISE.

62. The statistics of Stamps and Excise Revenue may be given in a single statement. They are both regularly progressive, and it may be said that almost without exception the revenue of each province under each of these heads is in each year, more or less in advance of what it was the year before. For this

reason it is not necessary to do more than give the figures of the first and last of the years under review :—

(Thousands of Rx.)	STAMPS.		EXCISE.	
	1880-81.	1886-87.	1880-81.	1886-87.
India	27	42	22	73
Central Provinces	113	147	186	257
Burma	78	89+3*	218	247+7*
Assam	62	74	196	220
Bengal	1,139	1,346	855	1,013
North-Western Provinces	536	637	369	578
Punjab	327	352	111	137
Madras	547	582	628	917
Bombay	422	479	550	926
TOTAL	3,251	3,751	3,135	4,375

* Upper Burma.

63. As regards the Stamp revenue little remark is required. Of the whole amount about 70 per cent. represents the income from Court-fees, and may be taken as the revenue side of the account to which the expenditure on Civil and Criminal Courts (under Law and Justice) and on Revenue Courts (under Land Revenue) is charged. The practice of levying fees by stamps has, during the last few years, been extended to some small items which formerly came in as Cash Receipts under the heads above quoted, and a small part of the increase shewn in the above figures does not represent new revenue.

64. As regards Excise, it will be seen that it is in Madras and Bombay that the revenue administration has been most successful, as these two Provinces, with 31 and 16½ millions of inhabitants, respectively, produce a revenue nearly as large as that of Bengal with 69 millions. In fact, in both these Provinces, a very remarkable progress has been made. The whole system of distillation has been more thoroughly brought under control, and stricter and more methodical preventive measures have enabled the Government to greatly enhance the rate of duty; for the question of the rate of duty which it is possible to levy in India, is simply the question of the prevention of illicit distillation. In Bengal, also, the subject of excise has received very special attention at the hands of the Government, and it is likely that the measures which are now being adopted, on the basis of the Report of the Excise Commission of 1883, will shew, in the immediate future, a development of Excise Revenue, not dissimilar to that which has been witnessed in Bombay and Madras. The first effect was an increase of expenditure, which has risen from Rx. 28,900 in 1884-85, to Rx. 42,000 in 1887-88, and will probably continue to increase. The Revenue, by the same measures, fell from Rx. 1,005,200 in 1884-85, to Rx. 958,500 in 1885-86, but it has now advanced on a sounder basis, and it is expected that Rx. 1,097,500 will be received in 1887-88.

ALLEGED INCREASE OF DRUNKENNESS.

65. The advance of Excise Revenue in India has attracted considerable attention in England, having been erroneously accepted as evidence of the increase of drinking habits in India. The Government of India took a recent opportunity of sending to England a report containing very full information of what was actually being done in each of the Provinces of India. This paper, which was afterwards printed as House-of-Commons Paper No. 269 of 1887, explained the restrictive system which was everywhere adopted, and showed that the improvement in Revenue arose from severer taxation, and more complete preven-

tion. I copy the following paragraphs from the covering despatch No. 166, dated the 25th June 1887, with which the report was sent, the Congress referred to being the British and Colonial Temperance Congress, which had addressed the Secretary of State on the subject :—

* * * * *

6. The information, therefore, which has reached the Congress on this subject is entirely erroneous. The Governments in India are not set in the midst of an abstemious people from whom they can realise no Excise Revenue, unless they place in their way temptations to drinking which would not otherwise exist. On the contrary, it is only by strong preventive establishments that illicit distillation can be prevented. The great increase in the Revenue to which the Congress allude does not mark the extension of drinking habits, but is the result of a great and general increase in the rate of tax which it would have been entirely impossible to realise but for the great improvement in preventive measures which has accompanied it. In fact the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation.

7. The Congress are also misinformed in connecting this increased revenue with "the system by which the right to license outstills is farmed to the highest bidder." In scantily-inhabited tracts, and in places which border upon Native States, a system of this kind is employed as providing the only means by which a tax of any kind can be levied upon the consumption of spirits; these are places where the Government has no choice between untaxed distillation and trade and the system of farm to which the Congress allude. But outside these very narrow limits the system may be described as obsolete. The object of the Excise Department is to tax every gallon of spirits, first, by a fixed still-head duty, which is regulated at the discretion of the Government; and secondly, by a license fee for retail sale, which is usually determined by competition for the privilege of sale.

* * * * *

9. Before passing on to give actual statistics of the consumption, it must be remembered with what large tracts of country and with what a large population we are dealing. Judged by a European standard, the people of India are a remarkably abstemious people. Drunkenness in the English sense of the term hardly exists in India. Writers whose comparisons are based on Oriental experience describe as drunkenness and as spread of misery and ruin a condition of things which, if it existed in England, would be regarded almost as a millennium of temperance. The average consumption in India is only a bottle or a bottle and a half of spirits a year for every adult male, and in some provinces is even less than that. It may be conceded that, however small the rate of consumption, any increase of it is equally to be deprecated; but at the same time in dealing with subjects such as the present it should be borne in mind that such terms as "drunkenness," "drinking classes," and "spread of drinking," when used by natives of India or in connection with Indian Administration, bear a meaning wholly different from that which they convey to a mind familiar only with the English aspects of the temperance question.

* * * * *

16. In short the Temperance Congress, starting from the erroneous assumption that liquor traffic and liquor consumption are unnatural in India and would not exist but for the state of things created by the British Administration, have formed the conclusion that the mere orders of the Government are sufficient to confine the consumption within any desired limit, and that the Government is responsible for not drawing that limit much closer. The real problem, it will be seen, is much more difficult. There is a point at which restrictions on consumption are inevitably followed by illicit distillation,—a point which varies in every region, according to the habits of the people, the sparseness of population, and the nature of the country and its productions. The papers now forwarded to Your Lordship amply shew that the object which the various Governments have in view is the adaptation of the various methods of Excise Administration to the different conditions which present themselves and the imposition of as great restriction as circumstances in each case permit. In our opinion the papers are a record of success in the solution of this difficult problem.

66. It remains to say that after considering the advice of the Local Govern-

ments in each case, we have taken the following estimates of the Stamps and Excise Revenue :—

	Revised, 1887-88.	Budget, 1888-89.
Stamps	3,848,100	3,854,400
Excise	4,503,100	4,609,500

INCOME TAX.

67. The year 1886-87 was the first year of the Income Tax in its present form, and the opportunity may be taken to give an account of the first year's administration and its results.

68. The gross collections amounted to Rx. 1,354,735, and the net collections (deducting Refunds—Rx. 27,067—and charges for Collection—Rx. 50,157), to Rx. 1,277,511. The net revenue is compared Province by Province with that derived from the License Tax in 1885-86, in the Table below :—

	License Tax Collections, 1885-86.	Income Tax Collections, 1886-87.	Percentage of total Collec- tions.	Increase of Income Tax over License Tax.
	Rx.	Rx.		Rx.
India	106	122,406	9½	122,300
Central Provinces	22,656	39,836	3	17,180
Burma . . . . .	...	16	...	16
Assam	5	19,905	1½	19,900
Bengal	139,167	333,627	26	194,460
North-Western Provinces and Oudh	112,954	213,639	17	100,685
Punjab	35,747	105,652	8	69,905
Madras	41,851	138,674	11	96,823
Bombay	120,314	303,756	24	183,442
TOTAL	472,800	1,277,511	100	804,711

The collections under India include the general collections in Ajmere and Coorg, and the assessments on salaries of Officers serving immediately under the Government of India and in Political employ, and of Military and Public Works Officers throughout India; and also a large amount of taxation on Interest on Securities.

69. Bengal and Bombay together have furnished about half of the total revenue; the towns of Calcutta and Bombay of course contribute largely to this result; the proportion which the gross collections in these towns bore to the total collections (excluding the tax on salaries of Government servants) in those Presidencies is indicated below :—

Bengal.	Calcutta.	Percentage of Calcutta on Bengal.	Bombay Presidency.	Bombay City.	Percentage of City on Presidency.
Rx.	Rx.		Rx.	Rx.	
338,468	170,588	50·4	257,500	140,652	54·6

The collections from these two cities, therefore, form more than one-fourth of the whole collections in India.

In Madras City the collections amounted to three lakhs.

The North-Western Provinces and Oudh produce a larger amount than any other Province, if the Presidency Towns be excluded.

70. The incidence of the tax in the various Provinces, and in Calcutta, Bombay, and Madras is shown below, the proportions being calculated with reference to the final-demand :—

	Number of population to each person assessed.	Number of population to each rupee of tax.	Incidence of tax on each person assessed.
Central Provinces	1,136	39	R 29
Assam	811	50	29
Bengal—			
Calcutta	37	44	82
Elsewhere	853	39	22
North-Western Provinces	602	21	28
Oudh	866	35	24
Punjab	555	25	22
Madras—			
Madras City	80	13	62
Elsewhere	655	28	23
Bombay—			
Bombay City	37	55	68
Elsewhere	311	13	23

71. Comparing the Presidency Towns, the proportion of assesseees to the general population is the same in Calcutta and Bombay; but the average tax paid by each assessee is considerably higher in Calcutta than in Bombay; the Madras average tax is not far below that paid in Bombay.

Leaving out the Presidency Towns, the variations in the incidence of the tax on each assessee are inconsiderable, but the proportion which the taxable population bears to the whole varies very largely. Bombay appears to be by far the richest of the Provinces, one in 311 being taxed, whereas in the mofussil portions of Bengal only one in 853 is liable to taxation; in the Orissa Division the proportion falls as low as one in 1,466, and in the Patna and Chota Nagpore Divisions the proportion is one in 1,012 and one in 1,129 respectively. In the Bombay Presidency the Ratnagiri District has only one in 1,179 of the population taxed; the next lowest proportion being one in 656 in the Thana District. The Central Provinces naturally come out with the smallest proportion of taxable incomes, though curiously the incidence of the tax on the individual tax-payer is highest there, and in some Municipalities the incidence is very high indeed. The Punjab and the North-Western Provinces stand next to Bombay, though far behind it. These results must not be pressed too far; as some portion of the difference is due to variations in the proportion that the Agricultural population bears to the whole; and again, some portion may be due to variations in the method of assessment.

72. The following Table distributes the actual collections* between the various parts of the Schedule of Act II of 1886 :—

	Rx.	Percentage of the whole.
Part I.—Salaries	418,074	30.4
" II.—Companies	74,619	5.4
" III.—Interest	73,617	5.3
" IV.—Other Sources	808,831	58.9
	<u>1,375,141</u>	<u>100.0</u>

* The figures in the succeeding tables do not work up to those of the Finance and Revenue Accounts, as they are taken from the Administration Reports, and include in some cases collections made after the close of the Financial year.

The tax on salaries consists for the most part of that levied from Government servants, the amount being made up as follows :—

	Rx.	Per-centage.	Number of Assesseees.	Incidence of tax per Assessee. R
Government Servants	300,307	72	66,400	5
Servants of Local Authorities	12,246	3	5,010	24
Private Servants	105,521	25	30,636	34
	<u>418,074</u>	<u>100</u>	<u>102,046</u>	<u>...</u>

The Companies taxed numbered 774; thus paying an average of about R964 each.

Under the head of Interest the information as to the number of assesseees is defective; in many cases the number taxed has not been given.

73. Under Other Sources of Income it is a matter of difficulty to distribute the taxation under any general heads; it seems best to give the figures for some of the principal Professions and Trades, the rest being lumped together—

	Number of Assesseees.	Amount of Collections. Rx.
House Proprietors	8,249	40,495
Ship or Boatowners	2,500	4,201
Professions—		
Legal Practitioners	8,568	42,500
Medical Practitioners	1,700	5,395
Brokers	4,198	17,213
Bankers	9,270	43,852
Agents	2,038	17,784
Other Professions	14,955	35,717
Manufacturers	17,499	39,551
Merchants—		
Agricultural Produce	15,704	28,592
General	14,626	80,580
Piece-goods	17,188	43,703
Grain	15,457	31,959
Money-lenders	98,768	241,255
Others	8,114	27,500
Traders—		
Food	11,666	18,205
Spirits and drugs	4,476	9,096
Metals	3,227	6,982
Others	36,488	74,251
TOTAL	<u>294,691</u>	<u>808,831</u>

The money-lenders furnish just about one-third of the assesseees, and pay about 30 per cent. of the tax in this Part; they pay about R24 each; and by far the largest proportion (88,777 out of 98,768) are assessed at incomes of under R2,000 a year.

The highest rates of tax are paid by the following classes :—

	Tax per Assessee. R
Agents	87
General Merchants	55
Legal Practitioners	50

The tax under Part IV as a whole falls on the assesseees at the rate of R27 each; and of the total number of assesseees 264,715, or very nearly 90 per cent., are assessed on incomes of R2,000 and under.

74. The assessments under Part IV were those which were most difficult, and regarding which objections were chiefly raised, Eleven per cent. of the

original assesseees were on objection absolved from taxation, while the amount of the assessment was reduced on the whole by 19 per cent. These results may be regarded as satisfactory, considering that they represent the first series of assessments to a new tax; in Madras it is stated that there was a tendency to assess lightly, and the same appears to be the case with regard to Bengal and Oudh. The general impression derived from the reports of the Local Governments is that considerable success has been obtained in the endeavours made to render the tax as palatable as possible. The Government of Bengal says—

“The unpopularity of a direct tax may be greatly enhanced by injudicious administration; but the Lieutenant-Governor is glad to be able to record his belief that in the present year the dislike to the tax has not been seriously aggravated by errors in its working,”

and this expresses the view generally of the other Governments.

75. Classifying the assesseees of all kinds according to their rates of income, it appears that 90 per cent. had incomes of under Rs. 2,000, and that this class paid nearly 50 lakhs,* or only about 38 per cent. of the total collections. The incomes of from Rs. 500 to Rs. 750 numbered 51 per cent. of the whole body of assesseees, but produced only 14 per cent. of the revenue; and the corresponding percentages for the next lowest class with incomes not exceeding Rs. 1,000 were 13 and 6 respectively.

Only 6,929 persons were taxed on incomes exceeding Rs. 10,000, of whom 3,350 (or nearly half) were Government servants.

Only 388 persons were assessed at incomes exceeding half a lakh, and of this number 102 were assessed at incomes over a lakh. These 102 incomes paid Rs. 91,837, or about 7 per cent. of the whole collections; they included 37 Companies paying Rs. 63,901. Forty-eight of the 102 were taxed in Bengal, and 29 in the Bombay Presidency.

FORESTS.

76. Under ‘Other principal revenue heads’ is included the Forest Revenue, under which, at present, we get a revenue of Rs. 1,150,000 by an outlay of about Rs. 750,000, or 68 per cent. on income. The percentage in the State Forests of Prussia, in which country Forestry has reached an advanced stage, is very nearly the same, being 62 per cent. on a revenue of about 2½ millions. The percentage in India is gradually improving. Both in India and in Prussia the income is considerably diminished by the large amount of forest produce which has to be given free to local right-holders.

77. Still the present occupation of the Forest Department consists more in building up a most valuable property for the future than in realizing a revenue in the present. In Burma the teak forests furnish a handsome revenue; the Sub-Himalayan forests, from which large supplies are brought down for the consumption of Northern India, and the Sunderbans near Calcutta, are also revenue-producing areas. The Bombay forests are also productive in teak. But hardly anywhere is the expenditure less than 50 per cent. of the Revenue, and in many places it is much higher. The work of the Department is at present, in fact, rather conservation and development than production of revenue. Centuries of neglect and denudation have to be remedied by systematic reservation, planting, and exploitation, and the return which the Department at present gives to Government is in the rapidly increasing value of the Government forests, rather than in the revenue immediately brought into the Gov-

* In these calculations as to classification, interest on securities is omitted from consideration, as in most cases the distribution of this by classes is not shown.

ernment treasury. The net revenue, however, is satisfactorily progressing, having, during twenty years, increased from Rx. 130,000 to Rx. 400,000.

RAILWAY FINANCE.

78. Railways form a very important part of our revenue and expenditure, and it may be well to exhibit, in a comparative statement, the general effect of the Railway Revenue Account upon our financial position. The arrangement of our accounts, following, as it does, the somewhat complicated differences in the relations of Government to the different Railways, does not very clearly set forth the purely financial part of their history. But the following abstract of the transactions of ten years, made up from the accounts, and working up to the same net result, will render the position clearer. I may also refer to the detailed statement of capital, earnings, and working expenses, shewn in Appendices C. and E. of this statement.

(In thousands of Rx.)	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.	1888-89, Budget.
Revenue.										
Gross earnings	12,053	13,011	14,941	15,258	16,168	16,026	17,768	18,185	18,078	18,801
Working expenses	6,154	6,681	7,226	7,811	7,891	8,150	8,791	8,683	8,888	9,396
Net earnings	5,899	6,330	7,715	7,447	8,277	7,876	8,977	9,502	9,190	9,405
Deduct Companies' share(a)	648	481	531	734	780	623	593	780	928	712
Remains to Government	5,251	5,849	7,184	6,813	7,497	7,253	8,384	8,722	8,262	8,693
Expenditure.										
Interest—India	1,043	1,255	1,460	1,662	1,883	2,106	2,232	2,433	2,590	2,676
England &	4,737	4,592	4,859	4,885	4,824	4,827	5,067	5,284	5,400	5,615
Exchange	958	930	1,002	1,120	1,102	1,173	1,595	1,987	2,268	2,359
Total Interest	6,738	6,777	7,330	7,667	7,809	8,106	8,894	9,704	10,258	10,650
Land and Supervision	63	58	88	98	122	101	124	112	105	90
Miscellaneous Railway Expenditure	20	58	52	254	—129	98	99	94	53	68
TOTAL EXPENDITURE	6,821	6,893	7,470	8,019	7,802	8,305	9,117	9,910	10,416	10,808
Net Result—Deficit	1,570	1,044	286	1,306	305	1,052	733	1,188	2,154	2,115

(a) The payment to the East Indian Railway Company is included in this line; but in our regular accounts, it is charged under working expenses. The figures in this statement work out to the same net result as the accounts, but for reconciliation of details some further explanation would be required.

79. During the first few years of the period included in this statement, the construction of railways on the Guaranteed system had practically closed; the main exception being the expenditure in completion of the Oudh and Rohilkund Railway. The sterling account of interest, therefore, which represents this part of the capital, rises only from £4,737,000 in the first year to £4,827,000 in the sixth year. The construction of State Railways was actively proceeding, and was adding to the Indian Interest-account very regularly about Rx. 200,000 every year.

Throughout this period, that is, for the first six years included in the above statement, the advance of the net earnings was about equal to the advance of charges for interest on capital. During the five years, 1880-81 to 1884-85, the total amount of net earnings was Rx. 37,645,000, and the total amount of interest charge (including exchange) was nearly the same, Rx. 37,689,000; in fact, in bad revenue years the net earnings fell short of the

interest by half a million, and in good revenue years they exceeded it by nearly half a million.

80. It has to be remembered, however, that a considerable deduction has to be made from the earnings before they are available for Railway charges. The contracts with the Companies give them a share of the earnings (somewhat miscalled a share of surplus profits, for it may and does accrue when there are no real profits at all), which amounts on the whole, at the present standard of Revenue, to about Rx. 700,000; and other charges, varying from about Rx. 150,000 to Rx. 200,000, have to be borne for Government establishments connected with Companies' Railways, for the purchase of land for these railways, and for Railway Surveys and other miscellaneous expenditure. When, therefore, the net Railway earnings are equivalent to the burden of interest on capital, the result to Government is that, on the whole Railway Revenue account, the Government suffers a loss of Rx. 850,000 to Rx. 900,000. During the five years period, just mentioned, the loss was rather less, and averaged about Rx. 799,000.

From the statement given above, it will be seen that during the more recent years, that is, since 1885, this loss has been greatly increasing; and in the Revised and the Budget Estimate it is placed at about Rx. 2,150,000.

81. It is not the earnings that have failed us, except in this temporary sense that they reached a specially high figure in 1885-86 and 1886-87; and have now fallen to a more normal figure. For this normal figure still shows, on the whole, a fair rate of increase—Rx. 7,000,000 was the average standard of earnings about 1881; in 1884, it stood at Rx. 8,000,000, and it is now Rx. 9,000,000. This must be regarded as very satisfactory, especially when we consider that the construction of State Railways, during the past three or four years, has almost left the purely commercial lines, and been limited to Famine lines, such as Assam-Bihar, Bellary-Kistna, and Cuddapah-Nellore, or to Quasi-military lines, such as the Sind-Sagar Railway, the lines in Biluchistan, and I may add the Mandalay extension, though this partakes also of a commercial character.

82. The cause of the deterioration will be found in the figures which show the interest paid in England. From these it will be seen that the increase of interest paid in England, and especially of exchange, has run away with much more than the improvement in the net earnings. This will be a little clearer if we shew the figures in two classes—

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
New Subsidised Companies—					
Interest : : : : }	(a) 118	171	312	437	620
Exchange : : : : }		54	117	183	260
Older Companies—					
Interest : : : : }	4,827	4,806	4,972	4,963	4,995
Exchange : : : : }	1,173	1,541	1,870	2,085	2,098

(a) Paid in India.

The Companies included in the first set of these figures are the Southern Mahratta, the Bengal-Nagpur, and the Indian Midland; all these lines are still in active construction, and the capital on which interest is being paid is as yet hardly earning any money. It is, therefore, for the present almost a dead weight upon our Railway finance, although after a year or two, it ought to cease to be so. The amount of this dead weight of unproductive capital is as follows:—

Total interest charge as above.	118	225	420	620	880
Less Earnings . . .	...	22	128	166	234
Net . . .	118	203	301	454	646

Of unproductive capital there has always been a certain amount outstanding ; but while our construction was confined to State Railways proper, the amount was limited to the outstandings under this head alone. Of recent years we have added to our State Railway construction, the construction by the Companies just mentioned, and until the lines of these Companies are fairly in working order, we have these special additions to the amount of unproductive Capital.

83. Under the second head, that of the older Companies, the new burden is mainly that of Exchange. The Exchange during the five years above detailed has been, for every £100, Rx. 24'3, Rx. 31'5, Rx. 37'6, Rx. 42 and Rx. 42 ; and this, for a sterling charge of £4,900,000, involves an increase of Exchange charge from Rx. 1,190,000 to Rx. 2,060,000 or nearly Rx. 220,000 a year for four years. During the period of five years preceding 1885-86, to which I referred in paragraph 79, the improvement of the rate of earnings was sufficient to cover the enhancement of the Exchange charge, but then that enhancement was only Rx. 220,000 for the whole period. Since 1885-86, however, the fall of the rupee has gone on at too rapid a rate and the increase of earnings has quite failed to make up for it.

84. The result of these considerations is to shew that at the present juncture we are at an unfavourable period in our Railway finance. Our State Railway construction is, perforce, running in a line from which little commercial earning can be expected ; we are burdened with the interest on the heavy capital of three large Railway Companies, which is not yet productive ; and we have suffered very greatly by the rapidity of the fall in the value of silver. The second of these causes is one from which we will certainly recover in a short period ; and we shall be very unfortunate if the third continues to add to our burdens in the same ratio as in the immediate past. Meantime the earnings taken by themselves shew fairly steady progress, and we may, therefore, reasonably look for early relief from a very large part of the present burden of Rx. 2,150,000, imposed upon us by our Railway accounts.

INTEREST ON DEBT.

85. The following figures shew, in thousands of £ the amount of sterling debt of the Government at the end of each year :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
68,142	68,586	68,109	69,271	73,807	84,228	84,228

But 10,152 of the first figure and 18,514 of the last is held on Railway account, and merely represents the part of the Capital account of Railways purchased by Government. The real increase of sterling debt during this period is therefore £7,724,000.

The interest payments shew this distribution between the Railway account and the account of ordinary debt, the total amount paid being as follows :—

(Thousands of £.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
							Revised.	Budget.
Ordinary account . . .	2,457	2,458	2,418	2,578	2,420	2,556	3,300	2,584
Railway account . . .	353	348	312	353	366	566	552	549

The figures of 1884-85 were increased above the average by a heavy payment of £184,000 on account of discount on a new loan raised at three per cent. in that year. With this exception the interest charge was almost constant from 1881-82 till 1885-86, but in the year after that it rose by about £170,000.

86. A very great increase above the average payments will be observed in the amount of interest paid in 1887-88, the explanation of which is as follows :—

On April 19th, 1887, the Secretary of State notified his intention to discharge, on October 10th, 1888, the 4 per cent. sterling stock (over £53,000,000)

repayable on that date, and offered to the holders terms of conversion into $3\frac{1}{4}$ per cent. stock. The terms of conversion involved anticipation payments of 10 shillings per cent. interest otherwise falling due in 1888-89. But, moreover, as the interest upon the new stock was to run quarterly, whereas that on the old stock was payable half-yearly only (April to October), the operation brings forward, to January 1888 (*i.e.*, the year 1887-88), one quarter's interest or 17s. 6d. per cent., which would otherwise be payable only in April 1888 (*i.e.*, the year 1888-89).

The offer was accepted by the holders of about £48,200,000 of stock, and thus the excess payments of interest which fell within the year came to £663,000, besides commission and other exceptional charges. This £663,000 is not, properly speaking, an excess payment, but it is rather a redistribution of existing charges, which we would have had in any case to meet, and which appears in our accounts in this peculiar manner by reason of the fact that our year of account closes during the interval by which the payment is brought forward. The charges in question were not provided in the Budget Estimates, as it was necessary to avoid risking the success of such an important operation, by advertising it prematurely; and the payment not being a real excess of charge, was easily met without any new arrangements in respect of ways and means. A similar, though not nearly so large, excess charge occurs in 1888-89 in respect of the remaining £5,000,000 of the Loan, and by reason of it, and of the further commission and other charges, we get very little apparent benefit from the reduction of interest in the Budget Estimates for 1888-89. But from 1889-90 we get a benefit of $\frac{1}{2}$ per cent. interest upon £53,262,000, that is, a reduction of charge amounting to £266,310 sterling a year.

87. The interest account in India is a little more complicated. The total amount of debt stands as follows:—

(Thousands of Rx.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.
Ordinary Debt	88,653	90,689	93,191	93,184	92,704	92,654	98,088
Special Loans	4,952	1,953	1,809	1,799	1,782	1,782	1,782
Service Funds, &c.	899	951	1,000	1,056	1,082	1,437	1,184
Savings Banks	3,366	3,744	4,017	4,722	5,116	5,836	6,711
TOTAL	97,870	97,337	100,017	100,761	100,684	101,409	107,765

A large amount of the above debt represents the capital outlay upon Railways and Irrigation works, and another portion of it represents moneys lent at interest to Municipalities and Local Bodies, and in some cases to Native Chiefs. Six-and-a-quarter crores (6,250) of it are the investment of the Currency Department. The account of interest, therefore, shows considerable recoveries on these accounts, and stands as follows:—

(Thousands of Rx.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.	1888-89, Budget.
Charged to Interest on debt	1,827	1,719	1,517	1,371	1,137	737	739	824
Recovered	840	670	820	668	687	614	655	642
NET BURDEN	987	1,049	697	703	450	123	84	182

These figures are somewhat remarkable. It must be remembered that the expenditure on State Railways is partly in sterling and partly in rupees; but the transfer from Debt Account to Capital Account is made upon the Rupee Account only. We have, therefore, written off the account of debt, each year, a

good deal more than the debt we have raised, and our Rupee debt has been gradually nearly all transferred to the Capital Account of the Railway and Irrigation works.

88. The following figures shew the portion of the interest payments which has, each year, been charged to the account of Railways and Irrigation, and which is, of course, in addition to the above stated charges—

(Thousands of Rx.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Railways	1,462	1,621	1,785	1,959	2,182	2,423	2,587	2,706
Irrigation	742	816	895	932	965	993	1,019	1,047
TOTAL	2,204	2,437	2,680	2,891	3,147	3,416	3,606	3,753

These will be dealt with under the Heads of Railways and Irrigation.

89. The total of the Burden of Debt may be shewn by adding together the figures in paragraphs 85 and 87.

(Thousands of Rx.)	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
India	987	1,049	697	703	454	123	84	182
England	2,457	2,458	2,418	2,578	2,420	2,556	...	2,584
Exchange	507	564	552	626	762	977	(a)	1,086
TOTAL	3,951	4,071	3,667	3,907	3,632	3,656	...	3,852

(a) Omitted, being irregular as above explained.

CIVIL EXPENDITURE.

90. The Civil Expenditure, which is put down in the standard account in paragraph 16 at Rx. 22,021,000, is composed of the following items:—

	Standard of 1887-88. Rx.	Revised, 1887-88. Rx.	Budget, 1888-89. Rx.
REFUNDS AND ASSIGNMENTS OF REVENUE .	1,570	1,681	1,689
REVENUE DEPARTMENTS—			
Land Revenue (including District administration)	3,669	3,519	3,684
Forest Expenditure	738	763	771
Other Revenue Departments—India	1,075	1,057	1,073
England £	68	56	65
Exchange	29	23	27
CIVIL DEPARTMENTS (net)—			
Administration—India	1,372	1,394	1,387
England £	247	269	251
Exchange	104	113	105
Law and Justice (including Jails)	2,924	2,859	2,951
Police	3,392	3,396	3,454
Marine—Provincial	22	10	43
Education	1,121	1,069	1,130
Medical	747	705	728
Political	633	691	715
Other Departments	541	527	525
MISCELLANEOUS—(Net)			
Territorial and Political Pensions	677	609	571
Non-effective charges—India	458	467	492
England £	1,729	1,714	1,737
Exchange	726	720	730
Stationery, Printing, and Miscellaneous (net)	179	—83	163
TOTAL	22,021	21,559	22,291

(In the above statement, the sterling figures are shewn separately in the only cases in which they are of any importance. Exchange adds about 12, 8, 12, and 55 under Poli-

tical, Other Departments, Territorial Pensions, and Miscellaneous, respectively; in other cases, it only alters the unit figure by 1 at the most.

91. The *Land Revenue* Expenditure during the last few years has been as follows (in thousands of Rx.):—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.
3,004	3,043	3,329	3,363	3,414	3,464	3,519

The increase in 1883-84 is due to the assumption by the Government of about Rx. 300,000 of expenditure on patwaris (village accountants) in the North-Western Provinces and Oudh, by the abolition of the special cess from which they had till then been paid. During the last three years the expenditure has been increasing, owing to the progress of settlement work of which a full account has been given above. In 1887-88, although the Budget Estimate was for Rx. 3,668,000, the actual probable expenditure is Rx. 3,519,000 only, the difference arising from various savings on the estimated expenditure, the largest of which arises from the Madras Government not having brought into operation, during the year, the reorganisation of Subordinate establishments which is referred to in para. 132.

The Budget Estimate for 1888-89 is placed at Rx. 3,684,100, very slightly in advance of the Budget Estimate for 1887-88.

92. The charges under *Administration* in India have slowly increased from Rx. 1,291,000 in 1880-81 to about Rx. 1,392,000 in 1886-87, and just more than that in 1887-88. The increase has been general, that is, every Provincial Government contributes its share towards it. I do not think anything need be said about it, except that the amount of work of administration, which the expenditure represents, has certainly increased at a very much greater rate than the expenditure itself.

The Budget Estimate for 1887-88 was somewhat short of the actual existing standard of expenditure, and it is accordingly slightly exceeded in the Revised. The Budget Estimate for 1888-89 is for nearly the same amount as has been spent during the last two years.

The English expenditure has been practically steady at a little under £250,000.

93. Like the expenditure on Administration, that under *Law and Justice* has also steadily, but more rapidly, increased. The net figures stood at Rx. 2,562,000 in 1880-81, and about the same in 1881-82; but by 1886-87 they had risen to Rx. 2,809,000. It is Civil Justice that requires more and more provision being made for its demands, but as the increase of stamp revenue (mainly court-fees) is at least equal to the increase on the expenditure side, the expansion of the expenditure is hardly subject for objection. The net expenditure of 1887-88 is now put down at Rx. 2,859,000 against a Budget Estimate of Rx. 2,924,000, savings on the original estimate having occurred in nearly all the provinces. The Budget of 1888-89 is Rx. 2,951,000, being a slight advance over that for 1887-88.

94. The net charges on account of *Police* have been as follows (in thousands of Rx.):—

1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.
2,285	2,305	2,415	2,449	2,513	2,532	2,969	3,396

The increase which took place here in the years preceding 1885-86 represents for the most part the effect of the policy announced in 1882-83. In paragraph 65 of the Financial Statement for that year it was said that—

“Boards and Committees for the administration of certain Local Funds already exist in most parts of India. We now wish to widen the sphere of action hitherto assigned to

these Bodies. The Provincial Governments have therefore been invited to hand over to them such items of revenue and expenditure as may appear to be most suited to give them a real interest in the administration of the resources at their command, and on the other hand, to take over as a provincial charge some items of expenditure, such as police, over which Local Bodies cannot exercise any real control."

It was mainly medical and educational expenditure, which, in accordance with this policy, the Municipalities were expected to extend, in lieu of the police charges of which they were relieved. The increase of police expenditure therefore represents the charges formerly incurred by Municipalities, but of which they have now been in a great measure relieved.

95. The great expansion of police charges in the last two years is almost entirely in Burma. Burma Police expenditure in 1885-86 stood at Rx. 237,000 (net); in 1887-88, it stands at Rx. 1,031,700. Practically the whole of this increase represents the quasi-military force which has been recruited in India for service in Burma, and which will be necessary to bridge over the interval between the first military occupation of the country and its final settlement. The present high scale of expenditure is likely to last for two or three years, but after that we hope for rapid reduction of it.

96. The Provincial Portion of the *Marine Expenditure* consists of—

- (1) The Pilotage service in Calcutta, of which the receipts exceed by Rx. 15,000 the portion of the charges that is brought to account under this head.
- (2) Expenditure on Ports, Rivers, Light-houses, and river steamers which comes to about Rx. 40,000.

The net charge is therefore about Rx. 25,000.

97. *Educational Expenditure* has increased rather rapidly. The net outlay (deducting fees and other receipts) was Rx. 829,000 in 1880-81, but it has increased at the rate of between Rx. 40,000 and Rx. 50,000 a year, and in 1886-87, it stood at Rx. 1,097,000. Every province in India had its share in this increase. For 1887-88, as above shewn, Rx. 1,121,000 was estimated, but 1,069,000 only is likely to be spent, the reduction of provincial resources having compelled a slight retrograde movement. For 1888-89 the grants have again been increased, and the estimate stands at Rx. 1,130,000.

It should be noted that these figures do not shew the full measure of the increase of public expenditure on education in India, for Municipalities are also considerably increasing their expenditure on this head, and Municipal expenditure is not included in the Government accounts. It is part of the educational policy of the Local Governments to hand over schools, hitherto maintained from Government or from Local Funds, to the care of Municipalities, and every school so handed over disappears from our accounts of educational expenditure, though it remains, it is to be hoped, at least as efficient as before.

98. The net *Medical* charges have slightly increased from 1880-81 till 1884-85, having been Rx. 625,000 in the former year and Rx. 690,000 in the latter; but at this last figure they remained almost unchanged.

It should be remembered, however, that some part of the charges against this head have been passing into Municipal Accounts, and the diminution caused by this is probably the reason of the stationary nature of the charge during these years. The charges have now somewhat advanced, namely, to 705,000 (Revised, 1887-88) and 728,000 (Budget, 1888-89). Part of this increase arises in Upper Burma, but part of it is attributable to safe estimating, as this is one of the heads in which there is always a considerable saving on Budget.

99. The next head in the abstract represents the *Political* charges, and here there is unavoidably a very heavy increase during recent years. The increase arises almost entirely in connexion with our North-West Frontier. In 1879-80 and

1880-81, the standard of expenditure was about Rx. 450,000 (including the English charges of £10,000 and £15,000, as Indian contribution towards the cost of establishments in Persia and China respectively). But the subsidy of the Amir of Afghanistan, and the heavy charges for Afghan refugees, raised the standard of charge to Rx. 631,000 in the Estimates for 1887-88, and that will be considerably exceeded in the actuals by reason of the Boundary Delimitation and other special charges. The Estimate for next year again shews an advance (the greater portion of which is due to charges in connexion with Ayub Khan) and stands at Rx. 714,600.

100. On the remaining heads in the abstract I have little remark to make. Under Territorial and Political Pensions, we shall probably be relieved of at least Rx. 60,000 of charges by the death of the Ex-king of Oudh. The non-effective charges (leave allowances and pensions) are a very heavy burden, and must remain so in a country of which the public service is largely filled from foreign sources. The charge is necessarily every year mounting up, but it represents the fulfilment of positive obligations, and is not subject, except in a remote sense, to financial management. The Revised Estimate for the last group of Miscellaneous charges shews a considerable saving on the Budget Estimate.

POST OFFICE, TELEGRAPH, AND MINT.

101. The full account of the Rx. 248,000, put down in paragraph 16 as the net charge of these three quasi-commercial Departments, is as follows (in thousands) :—

		Revenue (+) and Expenditure (—).		
		India (Rx.)	England (£)	Exchange.
Post Office		1,216—1,212	—111	—46
Telegraph	Revenue Account	629—500	7—47	—17
	Capital Account	—123	—90	—38
Mint		170—79	—5	—2
TOTAL		2,015—1,914	7—253	—103
		+101	—246	

The English charges of the Post Office have for some years been very steady. More than half of them represent the payment, under Postal arrangements, to the Imperial Treasury, a payment which the new postal contract reduces from £66,000 in 1887-88 to £50,000 in 1888-89. The remainder represents stores.

Excluding consideration of this payment the purely Indian transactions which, in 1881-82 and 1882-83, shewed a loss of about Rx. 100,000, shew, in the Revised Estimates of 1887-88, a loss of Rx. 11,000 only, and in the Budget Estimates of 1888-89 a gain of Rx. 19,000.

To make a full account in the commercial sense, we would have to add charges for public works, for stationery, and for pensions and the like, but then we would also have to take into account the fact that the Post Office performs services for the district post in respect of which Government gets a revenue under Provincial Rates of nearly Rx. 100,000, and does all the work of the Postal Savings Banks without any credit in its account to represent its value.

102. Under *Telegraphs*, the Revenue account has, for a long time, paid a handsome surplus. This surplus, after taking into account a small charge for exchange, was, for the three last completed years, Rx. 129,000, Rx. 79,000, and Rx. 174,000.

The above standard gives us a net revenue of Rx. 72,000 after reckoning the exchange on the English charges.

The net Revenue is now estimated at Rx. 210,200 for 1887-88 and at Rx. 120,500 for 1888-89 (these figures including charges for exchange), the improvement being largely in Government Telegrams from Burma.

103. The *Mint* receipts have been a little better than the standard shewn in paragraph 16, as the importations were somewhat above average. The excess expenditure, however, has taken away all this advantage; it must be remembered that in 1887-88, the Mint had to incur the charges involved in coining over three crores of Gwalior bullion without getting the usual receipt of seignorage.

The figures taken for next year's Estimates differ very slightly from the Budget Estimates of 1887-88.

IMPERIAL MARINE.

104. The charges under this head are in two portions :

- (1) The expenditure connected with the Imperial Marine in India, which is normally about Rx. 120,000 or Rx. 130,000 net;
- (2) In England Admiralty charges, and Marine stores, which on the average is about £150,000.

Latterly, however, the expenditure has reached a much higher figure, operations in Burma have necessitated heavy charges for transport, and a considerable patrolling service has also been required for the Burma rivers, so that Rx. 321,600 was spent in 1886-87, and Rx. 234,600 are likely to be spent in 1887-88, under the first of these heads. The purchase of torpedo vessels and of Marine stores in connexion with the special defences was shewn under this head in the Budget Estimates of 1887-88, which accordingly stood at £326,700. These are now, however, removed to the special head of "Special Defences" and the Revised Estimates shew £148,300 only.

The Estimates for 1888-89 are Rx. 253,600 in India for the first head, and £92,000 in England.

IRRIGATION.

105. The following table shows the state of the account of *Major Works*—that is, of those works of which the construction is charged outside the Revenue Account, or to the Protective grant, and which are, in the Revenue Account, charged with the interest payable on the cost of construction :—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Revised.	1888-89, Budget.
Direct Revenue	866	931	937	1,075	865	910	975	1,014
Land Revenue	491	409	534	466	562	597	578	591
TOTAL	1,357	1,400	1,471	1,541	1,427	1,507	1,553	1,605
Maintenance	456	502	515	571	593	627	682	671
Net Revenue	901	898	956	970	834	880	871	934
Interest Charge	803	846	894	932	965	992	1,019	1,047
Surplus	98	52	62	38	—131	—112	—148	—113

A full account of the details of these figures will be found in Appendix F. They shew that the break-down of Revenue, which took place in 1885-86, occurred on the Ganges and Lower Ganges Canals, and that a heavy loss took place also on the Western Jumna Canal. In the last case, it was merely a revei-

sion from the excessively high standard of Revenue of the preceding two years, the receipts from this Canal being greatly influenced by the variations of season, as a year of good rainfall at once shews itself in a falling-off in the revenue. In the case of the Lower Ganges Canal, the break-down was caused by the destruction by floods of an aqueduct not far from the head of the Canal. Till this costly work is restored, the revenue will remain unduly low; the work of restoration is being actively carried on, but it will cost over Rx. 442,000, and will add Rx. 17,700 for all time to the account of interest.

106. From the details to which I have referred, it will be seen that the productive power of the Canals varies in a remarkable manner. The Lower Ganges Canal, even in its present crippled condition, pays a net revenue of Rx. 41,859 on a Capital Expenditure of Rx. 2,925,000, and the Godavari Delta System gives a revenue of Rx. 133,197 on a Capital Account of Rx. 1,065,535. On the other hand, the two canals which we have taken over from Companies do not even pay the charges of their maintenance, the return from them being as follows:—

	Capital Account.	Net loss, 1887-88.
Orissa (including the Midnapore and Tidal) Canals	3,315,022	35,000
Karnúl Canal	2,165,546	6,384

107. In the *Minor Works* classed under Irrigation, both Capital Expenditure and Maintenance are charged in the Revenue Account, but except in Madras, there are now few large items of expenditure remaining under this head. The works consist chiefly of—

Embankments in the deltas of Bengal and Madras.
Inundation Canals in Punjab and Sind.
Navigation Canals and Rivers in Bengal.
Tanks in Madras.

It is only under this last head that any immediate increase of expenditure may be expected. The land revenue of Madras is largely dependent upon irrigation from tanks, which are scattered all over the country and have come down from ancient times. The Government of Madras has, for some years, had it in contemplation to undertake systematic measures for the improvement and restoration of these works, and the investigations and plans being now sufficiently far advanced, it proposes to lay out, for some years at least, Rx. 50,000 or Rx. 60,000 upon them. The first year of the outlay is 1888-89, and the Madras Government promises an ample return in the form of improved Land Revenue.

The estimates under this head are as follow:—

	Bengal.	Punjab.	Madras.	Bombay.	Other Provinces.	Total.
1886-87. { Receipts	86	18	10	15	20	149
{ Expenditure	124	64	272	161	70	691
1887-88, { Receipts	93	19	9	15	18	154
Revised. { Expenditure	170	72	263	176	102	783
1888-89, { Receipts	92	18	10	15	19	154
Budget. { Expenditure	182	70	330	173	110	865

108. The estimates are, therefore, for net expenditure:—

1887-88 Major Works	148	Minor Works	629	Total	777
1888-89 Major Works	113	Minor Works	711	Total	824

CIVIL AND MILITARY WORKS. IMPERIAL.

109. Since 1880-81 it has been the practice of the Government of India to set aside an annual sum of Rx. 1,000,000 for Military Works, which include Forti-

fications and Military Roads, as well as accommodation for troops. The expenditure on Civil Works is mostly in the hands of Local Governments, and comes within the Provincial account, so that the Imperial portion—that is, the Expenditure on the Imperial Departments throughout India, and in the smaller provinces under the direct administration of the Government of India,—amounted to only about Rx. 400,000, unless special works were being undertaken. Accordingly, in the two years 1884-85 and 1885-86, the expenditure in India was—

	1884-85. Rx.	1885-86. Rx.
Military Works	943,344	960,415
Civil Works	465,169	350,452

Besides which about £70,000 are spent in England upon furlough and leave allowances of Public Works Officers of all branches, and Cooper's Hill College, besides a small amount for stores.

110. But since these years we have two sets of new and heavy charges added to the old standard. In the first place, about Rx. 200,000 a year are being set aside for the construction of a scheme of frontier roads, in the Punjab and Beluchistan, and in the second place, we have to fit out the new province of Upper Burma with new roads, and with the buildings required both for the Military forces there stationed and for purposes connected with civil administration. The two heads, therefore, shew a rapid increase of expenditure over the standard of 1884-85 and 1885-86, and the figures for the present three years are as follow :—

	1886-87. Rx.	1887-88, Revised. Rx.	1888-89, Budget. Rx.
India—			
Military Works—India	985,063	960,200	965,300
Upper Burma	73,950	312,500	190,000
Civil Works—Ordinary	292,042	347,200	306,900
Upper Burma	171,550	320,000	318,300
Frontier Roads	151,080	231,300	177,800
England	87,989	102,000	103,200
Exchange	33,089	42,800	43,400
TOTAL	1,794,763	2,316,000	2,104,900
Deduct Receipts	228,632*	85,400	82,300
Net Expenditure	1,566,131	2,230,600	2,022,600

* Includes Rx. 150,000 recovered from the Maharaja Sindia on account of Morar Cantonment and Gwalior Fort.

111. The roads, both in Upper Burma and on the Frontier, are at present being constructed by the Civil Works Department, and the ordinary Civil Works Grants are now being cut down to their lowest limit, in order to provide money for these new charges. Only Rx. 121,430 is allowed for ordinary "original works" in India in 1888-89, one of the large items being a charge of Rx. 15,500 for a new light-house for Oyster Island on the Burma coast.

PROVINCIAL.

112. The Provincial portion of this head represents the charges for roads and buildings all over India, and includes the portion that is met out of cesses upon land. This latter portion may be reckoned at Rx. 1,500,000 excluding the portion which the Governments of Bengal and the North-Western Provinces may be taken as spending out of the local rates which are credited in their provincial account.

113. The Local Governments vary their Public Works Expenditure, to a great extent according to the surplus of Funds which the Provincial Contracts leave in their hands; so that no particular year's expenditure can be taken as the necessary standard. The following figures compare their expenditure in 1887-88 and 1888-89 with the amount of expenditure which, on the Finance Committee's report, was fixed as a convenient minimum :—

	Minimum.	1887-88, Revised.	1888-89, Budget.
	Rx.	Rx.	Rx.
Central Provinces . . .	120,000	134,000	163,000
Burma	122,000	121,000	117,000
Assam	50,000	57,000	61,000
Bengal	310,000	283,000	403,000
North-Western Provinces .	275,000	301,000	275,000
Punjab	230,000	256,000	253,000
Madras	200,000	201,000	236,000
Bombay	293,000	420,000	437,000
TOTAL	1,600,000	1,773,000	1,945,000

The excess charges of Rx. 345,000 are for the most part met by drawing upon accumulated balances, of which a considerable amount, as will be explained in the section relating to Provincial Finance, is at present at the disposal of Provincial Governments. The whole account of the figure which is shewn in the statement on paragraph 16 is thus made up :—

(Thousands of Rx.)	1886-87.	1887-88, Revised.	1888-89, Budget.
Civil Works—Provincial . .	1,942	1,773	1,945
Local	1,425	1,511	1,543
TOTAL	3,407	3,284	3,488
Deduct Receipts	499	481	473
Net Expenditure	2,908	2,803	3,015
Deduct portion charged against accumulated Balances . . .	...	—28(a)	484
Net Estimate . . . . .	...	2,831	2,531

(a) This 28 (Rx. 27,700) turns out to be an addition and not a deduction; that is, the whole amount expended is charged to the year, and a further amount of Rx. 27,700 is charged off and laid by, to be spent hereafter, see paragraph 7.

MILITARY EXPENDITURE.

114. The following are the statistics during the past few years :—

(In thousands of Rx.)	1883-84.	1884-85.	1885-86.	1886-87.	1887-88, Budget.	1887-88, Revised.	1888-89, Budget.
ORDINARY ACCOUNT—							
India	11,003	11,190	11,640	12,188	12,440	12,593	12,931
England	3,966	3,907	3,630	3,513	3,748	3,758	3,727
Exchange	905	949	1,143	1,321	1,392	1,579	1,565
TOTAL	15,874	16,046	16,413	17,022	17,580	17,930	18,223
Algharistan—net . . . . .	...	103	2,146	...	...	...	...
Egypt—net	52	...	...	...	...	...	...
Burma—net . . . . .	...	...	605	1,518	720	1,550	824
Arrear charges	1,230(a)	...	...	...	...	...	...
	17,156	16,149	19,134	18,540	18,300	19,480	19,047

(a) Payment of a million sterling to the English Exchequer.

115. The period included in the above figures is that during which the measures recently taken for the increase of the strength of the Army have been in operation.

The total cost of this increase of the Army may be stated, upon a comparison of Budget Estimates, as follows :—

Budget for 1884-85	.	.	.	.	.	.	11,190,000
Budget for 1887-88	.	.	.	.	.	.	12,440,000
						Difference	<u>1,250,000</u>

The standard of Expenditure before that increase may be seen from the figures of 1883-84 and 1884-85.

The details of the increase work up to a larger amount, and are, in a general way, as follow :—

1. Augmentation—							
British Troops (10,600)	.	.	.	.	.	.	603,000
Native Troops (19,000)	.	.	.	.	.	.	521,300
2. Increased privileges and pay—							
British Troops (mostly exchange)	.	.	.	.	.	.	273,900
Native Troops (mostly good conduct pay and hutting money)	.	.	.	.	.	.	73,300
Volunteers and Pensioners	.	.	.	.	.	.	17,600
3. Malt liquor purchased in India instead of in England	.	.	.	.	.	.	224,400
4. Remounts from Australia (increase)	.	.	.	.	.	.	31,400
5. Better Pension Rules	.	.	.	.	.	.	10,000
						TOTAL	<u>1,754,900</u>

The excess of this amount over the Rx. 1,250,000 may be described as due in about equal parts to economies introduced under other heads of the Accounts, and to the fact that the intended measures have not as yet reached their full development. It was stated last year that out of Rx. 657,000 of this expenditure, still remaining to be undertaken on April 1st, 1887-88, Rx. 345,000 had been entered in the Estimates of 1887-88, and Rx. 312,000, therefore, still remained to be undertaken after the close of that year.

116. For 1887-88 the Budget Estimate of Expenditure on the Army in India stood at—

Ordinary Account ; net	.	.	.	.	.	.	12,440,000
Burma Account	.	.	.	.	.	.	720,000
						TOTAL	<u>13,160,000</u>

as the figures now stand they are—

Ordinary Account ; net	.	.	.	.	.	.	12,593,000
Burma Account	.	.	.	.	.	.	1,550,000
						TOTAL	<u>14,143,000</u>

The increase under the first head may be described as mainly due to the following causes : (1) special purchases of transport which were made during the cold weather ; (2) the augmentation made in the establishment of British Troops having been effected somewhat more quickly than anticipated ; and (3) the expedition undertaken at the end of the year in the Sikkim territory.

117. As regards Burma, the estimates provided for only Rx. 720,000 of expenditure, but before many months had passed, it became obvious that the original intentions of Government as to withdrawing the forces could not be carried

out, and that it would be necessary to continue operations upon a larger scale than the Estimates provided for. An additional grant of Rx. 280,000 was made for this purpose, and a further amount of Rx. 150,000 was given for payment of gratuity to the troops engaged in Burma, which together made up the addition of Rx. 430,000, which was announced in September last to the House of Commons as having been made to the Estimates of Military expenditure.

Later in the year the state of Burma rendered it advisable to take some active measures for a display of force near the Shan territory and for operating with small columns in other directions. It was estimated that Rx. 200,000 would be further required for this purpose; but the latest information indicates that another Rx. 200,000 may be necessary. These additions, it will be found, bring the Burma account up to the figure shown in the Revised Estimates.

118. The Budget Estimates of 1888-89 provide for a still further increase under the ordinary head; which is mainly due to the completion of the augmentation of the army, but partly also to the commencement of the issue of new arms; an operation in respect of which some heavy expenditure will have to be incurred in the near future.

SPECIAL DEFENCES.

119. It will be seen that the Budget Estimates for 1888-89 provide for a very large amount of expenditure under the new head of "Special Defences." The Estimates for 1887-88 provided for only Rx. 474,600, but the Secretary of State, in a Despatch received in May last, urged more speedy progress in the works contemplated under this head. More elaborate arrangements were, therefore, made for this expenditure, and additional grants being given for it, the expenditure has amounted to Rx. 487,100 in India, besides £57,600 in England. This English expenditure, which is mostly for armaments and torpedo-vessels, would have stood at a higher figure, but for delays which will have the effect of postponing to 1888-89, part of the expenditure originally estimated to come into 1887-88. The English expenditure of 1888-89, accordingly, stands at the high figure of £437,700 sterling, and we have granted Rx. 500,000 for expenditure in India.

120. I may refer to the quotation, under paragraph 11, from the speech of the Under-Secretary of State, in which he explains why this expenditure is shown within the Revenue Account, instead of, as was at first intended, under the category of Capital Expenditure. The whole amount of the expenditure is at present reckoned at about £930,000 in England, and Rx. 1,650,000 in India, but these figures cannot be put forward but as very rough estimates, and it is possible that the present programme may be extended.

Section IV.—General Financial Position.

121. Having concluded these observations upon the several divisions of our Revenue and Expenditure, I would make some remarks upon our general financial position, but that no one can be more conscious than myself how difficult it is, in Indian Finance, to look very far beyond the present. Our finance is a strange blending of elements which we can regard with a feeling of certainty and confidence, and of large outlying uncertainties over which we have no control. If we look at those heads of Revenue and Expenditure which depend upon our own administration, we have every reason to be satisfied. Land Revenue, Salt, Stamps, Excise, Customs,—all of these are elastic and progressive. Post Office, Telegraph, and Forests, all of which may be regarded as *quasi*-commercial departments, are more remunerative every year. Civil and Public Works expenditure are well under control. Railways afford a certain and an advancing income, and the only difficulty connected, from a financial point of view, with the account of their revenues, is the vastness of the transactions, which is such that

five per cent. increase or decrease in their earnings may make a difference of a million, each way, in our accounts.

122. These are the elements of satisfaction and of comparative certainty. On the other side, we have 8½ millions of our revenue,—namely, the Opium Revenue—liable to be adversely affected, and at the present moment adversely affected, by the policy of China, and the increasing competition of other nations to supply the Chinese demand. We are obliged, by our military position, to take a share in the policy of armament which, willingly or unwillingly, the great European nations have been driven to adopt. And finally, and more directly affecting us, is the uncertainty of silver. The fall in its value seems to be temporarily arrested, but no one can say for how long we shall have a respite from the progressive increase of our burdens which this fall has hitherto imposed upon us. The chances of famine, too, are to be regarded, though it is certain that, through the extension of Railways, a new famine will be combated with very much smaller outlay of money than any former one.

123. The question of Indian Finance is, therefore, the question whether, in the face of all these uncertainties, our margin is sufficiently large. And in talking of this margin, I do not refer simply to the surplus of Rx. 423,000 which our Budget account shews, before the expenditure on Special Defence works is charged against it. When we write of the margin we hold against special uncertainties and special expenditure, we must not reckon merely that portion of the margin which remains to us after much of the special expenditure alluded to is charged against it.

For example, we have, at present, the special burden of the Upper Burma account which, for 1888-89, stands as follows:—

Rx.		Rx.	
Revenues	547,000	Civil Expenditure:—	
		Police	732,000
		Other Departments	339,000
		Military Works	190,000
		Civil Works	314,000
		Irrigation	23,000
		Army Special Expenditure	824,000
		TOTAL	2,422,000

shewing a net charge of about Rx. 1,879,000, all of which is within our revenue account. So also, we are charging to Revenue about Rx. 178,000 for Military roads on the North-Western Frontier.

Reckoning these, in the sense in which we are at present discussing the financial position, to be charges against our "margin," we might write the Budget Estimates thus, somewhat re-arranging the totals of the statement under paragraph 16:—

Rx.		Rx.	
Ordinary net revenues, excluding Upper Burma	53,550,000	Ordinary net expenditure, excluding the above	51,074,000
Upper Burma	547,000	Upper Burma	2,422,000
		Frontier Roads	178,000
		Special Defences	1,121,000
			3,721,000
TOTAL	54,097,000		54,795,000
		Deficit, including Special Defences	698,000

124. If, therefore, we look only at ordinary items, we have a margin of Revenue of Rx. 2,476,000, the excess of Rx. 53,550,000 over Rx. 51,074,000. This margin is what we have to oppose to what, in European continental practice, would be called the "*Budget Extraordinaire*," namely, the special burdens and risks of Famine and Exchange, of defence of our frontiers

and coasts, and of the conquest and settlement of our new province. In the present year, the charges of our "*Budget Extraordinaire*" are specially heavy, and (without reckoning any part of the account of Railway construction on our North-West Frontier) they absorb not only all our margin, but Rx. 698,000 in addition. The security of our present financial position depends upon our estimate of how far we may consider that, though these special burdens cost us net Rx. 3,174,000 in the particular year 1888-89, it is sufficient, on an average of years, to provide only Rx. 2,476,000 for them. The present scale of expenditure in Upper Burma and on Special Defences is practically certain of early reduction; but although it is possible that Famine charges and Exchange may add to our expenditure as much as we are in other directions relieved of, we have adopted a high standard in measuring our financial obligations, and can point with some confidence to the recuperative power shewn by our revenues, and to the fact that their natural increase, much more than any special measures of taxation, has hitherto enabled us to meet the ever-growing burdens which recent years have forced upon us.

Section V.—Provincial Finance.

125. It may be convenient in this place to enter upon a short review of the state of Provincial Finances. The new contracts with the Provincial Governments have now been in operation for one year, and the state of their Accounts and Estimates, after the close of the first year's transactions, shews very fairly how the new contracts may be expected to operate during their five years' currency. It will be borne in mind that the operation of the Provincial Contracts upon the general account is this; their Revenue and Expenditure is brought to account in the same way as general Revenue and Expenditure; but the amount by which their expenditure in any year falls short of their revenue is at once charged off the general revenue account as if it had been spent, and remains at their credit for expenditure in a subsequent year.

REVIEW BY PROVINCES.

126. *Central Provinces*.—(Disposable Revenue, about Rx. 700,000.) The Chief Commissioner will have, on March 31st, an excess of Revenue of about Rx. 180,200 to his credit, his fixed minimum being Rx. 80,000. The scale of expenditure appears to be within the means of the current Revenue, and the Chief Commissioner is proposing to expend a considerable portion of his accumulated balances upon Public Works. As a present excess in this class of expenditure can be discontinued as soon as necessary, the position of Central Provinces finance may be described as safe, but requiring careful management.

127. *Burma*.—(Disposable Revenue, from Rx. 1,250,000 to Rx. 1,300,000.) The minimum balance in this province is Rx. 60,000, so that a considerable part of the existing balance (Rx. 116,400 upon March 31st, 1888) may be described as available for expenditure. The Police expenditure is a heavy weight upon Provincial finances. A considerable improvement in Railway receipts has added to the balance at credit during 1887-88; but in the estimates of 1888-89 the increase of Police and other charges absorbs this improvement of Revenue. The balance at credit is meantime maintained, and the position is therefore a safe one.

128. *Assam*.—(Disposable Revenue, about Rx. 490,000.) With an economical measure of Public Works expenditure the Chief Commissioner's means are sufficient for the demands upon him.

129. *Bengal*.—(Disposable Revenue, about Rx. 4,800,000.) The contract made last year imposed upon the Government of Bengal the necessity of very careful management, if not of positive economies. The Budget estimates for 1887-88 not only opened with a balance below the prescribed minimum (Rx. 200,000), but proposed still further to trench upon it. Careful finance and prosperous revenues have largely restored its position. The revenue under Stamps (of

which three-quarters goes to the Provincial share) continues to show considerable elasticity, and Excise has also so greatly improved that the Provincial Government, on its one-quarter share, has gained an advantage of nearly Rx. 24,000. Bengal Railways have, during 1887-88, contributed an unexpectedly large revenue.

The result of these improvements, and of enforced economies on the expenditure side, is that the financial position of Bengal is, for the time, completely re-established, and it enters upon the year 1888-89 with a balance of Rx. 150,000 to the good, in excess of the minimum it is obliged to keep in hand. According to the Budget Estimates for 1888-89 this balance will be reduced, during the year, by grants made to Local Funds in aid of Local Expenditure.

130. *North-Western Provinces*.—(Disposable Revenue, about Rx. 3,200,000.) The year 1886-87, the last of the old contract, was a very prosperous year for the North-Western Provinces account, and they found their account close with a balance of Rx. 433,800, while they had estimated for Rx. 296,400 only. The account is at present, and has for two or three years been, seriously affected by a failure of Irrigation Revenue, caused by the break-down of the Nadrai Aqueduct. The loss due to this cause is partly made up for by a special temporary grant from Imperial Revenues, but even including this special grant, the revenue received by the Provincial account has been, in 1887-88, about Rx. 35,000 worse than anticipated. On the other hand, there has been a fair improvement under the Principal Revenue heads, though not enough to make up for the loss under Irrigation.

The North-Western Provinces Government has, in 1887-88, spent a part of its excess balances in Railway construction and in increasing the grants to Local Funds, a kind of expenditure which, within certain limits, can be reduced when necessary. It proposes to continue the same policy in 1888-89; and for that year its estimates are safe. But after 1888-89 its present scale of expenditure is dependent upon its receiving improvements in its revenue. If its Irrigation Revenue is restored within a year or two, it will be in easy circumstances; but apart from this consideration, it is, on its present scale of expenditure, making full use of its assigned revenues.

131. *Punjab*.—(Disposable Revenue, Rx. 1,580,000.) The account at present shews only a small scale of improvement of Revenue, and the Revenue is only enough to meet the expenditure. There is at present a small excess in the balance, which is Rx. 70,000 in excess of the fixed minimum, and this for the present affords a small margin on which to work. As Land Revenue Settlement is going on actively in the province, and as the Punjab gets 40 per cent. of any increase of Land Revenue, it is not unlikely that it may find, in increases of Land Revenue, a means of more easily meeting the demands for expenditure that are made upon it.

132. *Madras*.—(Disposable Revenue, Rx. 2,700,000.) The contract with the Government of Madras was based upon a moderate estimate of Land Revenue, as the Land Revenue of that province is much more liable to be affected by vicissitude of seasons than that of any other part of India. The season 1887-88 has been and promises to be favourable, and Madras has secured under this head a considerable advance of Revenue. Stamps and Excise Revenue have also advanced, and under these three heads and Assessed Taxes (which appear to have been estimated too moderately), the Provincial Revenues of Madras have been, in 1887-88, about Rx. 109,000 in excess of the estimate at which they were assigned. But part of this improvement may, as just stated, disappear in a bad season, by short collections of Land Revenue.

The very favourable year 1886-87, combined with economical management of its finances, left Madras with the very high balance of Rx. 433,700 with which to commence the new quinquennial period. It has taken advantage of

this high balance to seek a long postponed reform, in the reorganization of its Subordinate Revenue Service, which will involve an annual expenditure of Rx. 50,000; but will ultimately, it is not unlikely, result in an improvement of Revenue.

Only a moderate extension of expenditure having been incurred in 1887-88, the year will finish with a balance of about Rx. 58,500 in excess of the amount in hand in the beginning of the year; but as in 1888-89 the Madras Government will have to meet the expenditure upon improved establishments already mentioned, and proposes also to enhance its grants for Public Works and for Irrigation, the balance is estimated to be somewhat reduced by the year's operations. It will still, however, stand at the very high figure of Rx. 455,300 (the minimum being Rx. 200,000), and this margin affords ample security both for continuing the higher scale of expenditure now entered upon, and against the chances of a bad Land Revenue year.

133. *Bombay*.—(Disposable Revenue, Rx. 2,900,000.*) The contract made with Bombay in 1882 was a very favourable one, and became still more favourable through the large increases of revenue which accrued in that wealthy Presidency. The result was that, notwithstanding considerable increases of expenditure under Education and other heads, the account of the Provincial Government closed at the end of 1886-87 with the very high balance of Rx. 548,900. This high balance the Government of Bombay are utilizing for Public Works Expenditure, and having, during the two years 1887-88 and 1888-89, increased by Rx. 128,000 and Rx. 145,000 respectively, the rate of expenditure (Rx. 293,000) which was fixed, after the Finance Committee's investigations, as the necessary minimum, they will, it is estimated, reduce the balance, by the end of 1888-89, to Rx. 318,200, still considerably in excess of the fixed minimum of Rx. 200,000.

Apart from the high balance which is thus being disposed of, the Revenues have also considerably increased. Land Revenue steadily advances, Stamps and Excise show considerable increase, and Assessed Taxes have also produced a higher income than anticipated. The Revenue Account of the Provincial Government stands, on the whole, at nearly Rx. 80,000 higher than it did a year ago. Part of this improvement in its resources the Provincial Government has assigned for increases in its expenditure, but the financial position is, on the whole, extremely flourishing.

134. There is therefore none of the Provincial Governments which has not revenue enough for its present scale of expenditure, or rather, which has incurred any permanent obligations as to expenditure, which are beyond the scale of its revenue. Moreover, all the principal ones have balances which they are seeking the means of profitably expending. Their position is in curious contrast with that of the Imperial Government. But though the Imperial Government may for the time envy the Provincial Governments in their possession of assured revenues and high balances, it should be borne in mind that these ample revenues have been created by the provincial system, and would not have existed but for the assignment to the Provincial Governments of their share in the improvement of them

Section VI.—Capital Expenditure of Government.

135. It will be appropriate in this place to give some account of the Capital Expenditure on construction of Railways and Irrigation Works, which, in the Statements of expenditure, are shown "under the line," that is, as carried on out of funds supplied by borrowing.

* The adjustment of alienated Land Revenue being omitted from both sides.

The Budget and Revised Estimates for 1887-88 compare as follows :—

	1887-88.		1888-89.
	Budget.	Revised.	Budget.
	Rx.	Rx.	Rx.
<i>State Railways—</i>			
India	2,435,900	2,145,600	2,062,800
England	1,355,000	1,140,000	973,000
Exchange	503,300	478,800	408,700
<i>Irrigation—</i>			
India	700,000	592,900	600,000
England . . . . .	...	7,000	...
Exchange . . . . .	...	2,900	...
TOTAL	4,994,200	4,367,200	4,044,500
Deduct refund by the Bengal-Nagpore Company . . . . .	...	1,390,400	...
NET	4,994,200	2,976,800	4,044,500

From these figures it will be seen that the programme of expenditure laid down for 1887-88 has been fairly adhered to, though the large refund from the Bengal-Nagpore Company, on their taking over the Nagpore-Chhattisgarh Line, alters largely the total appearing under the head of Capital Outlay.

136. The following are the main items included in the Railway figures :—

RAILWAYS.	Revised Estimate, 1887-88. Rx.	Budget Estimate, 1888-89. Rx.
<i>Open Lines—</i>		
Rajputana-Malwa	170,900	—11,000
Eastern Bengal	243,500	22,300
North-Western	780,500	111,000
Cuddapah-Nellore	85,679	7,700
<i>Lines under Construction—</i>		
Toung-hoo-Mandalay	1,053,800	738,200
Assam-Bihar	229,750	308,000
Bellary-Kistna	405,000	25,000
Bezvada-Hyderabad Frontier	115,400	52,000
Sind-Pishin	231,050	301,560
Chaman Extension	138,800	536,600
Bolan (High Level line)	194,730	64,500
Frontier Reserve Stores	42,652	—12,400
Chenab Bridge	10,600	181,000
Sind-Sagar (Western Section)	237,050	250,500
Sutlej Bridge	77,170	20,000
Sealkote-Jummoo . . . . .	...	32,500
Metre gauge, Rolling-Stock, Plant, and Permanent-way material to be taken over by Government from the Bengal-Nagpur Railway, on completion of conversion to standard gauge.	...	200,000

Rajputana-Malwa.—There has been a large accumulation of stores during 1887-88, chiefly of coal and other supplies from England, which will, it is expected, be utilised during 1888-89. The greater portion of the charge to Capital in 1887-88 is due to this cause. The balance of the expenditure was chiefly incurred on land and additional Rolling-Stock found necessary.

Eastern Bengal.—The bulk of the expenditure during 1887-88 has been incurred in providing additional Rolling-Stock and Steamers, which the increasing traffic has rendered necessary, in completing the Kidderpore dock line, doubling the Chitpore line, re-modelling the Chitpore yard, and constructing the Chitpore over-bridge, all required for working the growing traffic. In 1888-89, the proposed expenditure is chiefly to provide additional waterway to make the line safe against floods and some additional stock. Additions to workshops and offices are also contemplated.

North-Western.—The expenditure during 1887-88 is chiefly on additional stock for the North-Western system and improving the gradients on the Punjab Northern Section. The estimate also includes the cost of a large quantity of permanent way material for renewals received from England too late in the year to be laid before the 31st March. This material will be issued to Revenue in 1888-89, and the credit has been provided for in the Budget Estimate. The expenditure proposed for 1888-89 is chiefly on the improvement of gradients on the Punjab Northern Section, the Sukkur Bridge, and on additional sidings, crossing stations, and watering arrangements to bring the line up to the standard required to meet the traffic that will pass over this line in the event of military operations beyond the frontier.

Cuddapah-Nellore.—The funds allotted are required to complete the works on this line.

Toung-hoo-Mandatay and Assam-Bihar.—The funds allotted will practically complete these lines by the close of 1888-89.

Bellary-Kistna.—This line has been transferred to the Southern Mahratta Railway Company as from 1st January 1888. Under the terms of the transfer the State has to bear all expenditure incurred up to the 31st December 1887, and all liabilities outstanding on that date. Provision has been made accordingly in the estimates.

Bezwada-Hyderabad Frontier.—The funds allotted will complete this line.

Sind-Pishin.—The grants provide for the completion, by the close of 1888-89, of all works now considered necessary.

Chaman Extension.—Provision has been made for this work being vigorously pushed on during 1888-89. The bulk of the expenditure in 1888-89 will be incurred on the tunnel.

Bolun (High Level line).—Funds have been allotted to admit of the completion, during the coming year, of the section at present sanctioned.

Frontier Reserve Stores.—The estimates provide for the supply and collection of the material which Government has decided to retain as a reserve. The credit in 1888-89 is due to the issue of stores to the Chaman Extension.

Chenab Bridge at Ramawalla.—Only preliminary operations have been carried out during 1887-88, but the Budget of 1888-89 provides for work being vigorously pushed on.

Sind-Sagar (Western Section).—The grants will practically complete this line. The expenditure proposed for 1888-89 is chiefly in equipping the line with Rolling-Stock.

Sutlej Bridge (Ferozepore).—The grants provide for the completion of the Bridge. Some further expenditure on training works may hereafter be found necessary.

Sealkote-Jummoo.—The grant for 1888-89 provides for the completion of the section of this line which lies in British territory. That within Jummoo territory will be constructed, at the same time, by the Durbar.

Bengal-Nagpore.—Under the terms of the contract with the Bengal-Nagpore Railway Company, the State is bound to take over, from the Company, the metre gauge stock, plant, and materials of the Nagpore-Raj Nandgaon Section (formerly known as the Nagpore-Chattisgarh State Railway) on the completion of the conversion of that section from metre to broad gauge. The value of the material is estimated at Rx. 200,000. This material will be utilized or disposed of hereafter as opportunity offers.

137. Among the Irrigation grants, the only large works are the Nadrai Aqueduct upon the Lower Ganges Canal (see paragraph 105), which, it is hoped to complete by October 1889, the completion of the Orissa Canals, and of the Kistna Delta System, and the Periar Project in Madras. This last is a project for conveying eastward, into the Madura District, a stream which at present flows westward, and it includes a tunnel through the hills which at present form the watershed. The remaining works are mostly developments of existing irrigation systems.

Section VII.—Ways and Means—Home Treasury.

138. The Secretary of State's estimates of the transactions at the Home Treasury for 1887-88 were as follows:—

	Budget.	Revised.
NET RECEIPTS.	£	£
Council Bills	16,250,000	15,250,000
Receipts from Railway Companies for Capital Expenditure	3,772,800	7,166,700 (a)
Deposits and Advances	5,900	— 900
Add Opening Balance	2,077,100	3,280,800
TOTAL	22,105,800	25,696,600
NET OUTGOINGS.		
Excess of Expenditure over Revenue	14,632,100	15,216,200
Capital Expenditure of Government in England	1,421,300	1,147,000
Issues to Railway Companies for expenditure	2,755,800	2,718,600
On account of Remittances from India	1,125,300	1,000,500
Add Closing Balance	2,171,300	5,614,300
TOTAL	22,105,800	25,696,600

AIDED RAILWAY COMPANIES.

139. The Secretary of State's operations are at present greatly influenced by the transactions arising in connection with the Railway Companies. During the year 1887-88, it will be seen that the receipts of capital subscribed by them were greatly in excess of the original estimates. This was mainly under the following heads:—

	Original Estimate.	Revised Estimate.
Indian Midland	105,000	1,093,500
Southern Mahratta	300,000	1,133,250
Bengal-Nagpore	1,000,000	2,338,400
Bengal Central . . . . .	...	250,000
	1,405,000	4,815,150
EXCESS		3,410,150

(a) £2,000,000 of the amount shewn in the Budget Estimate was received between the settlement of those Estimates and March 31st 1887 and therefore came into the accounts of 1886-87. The amount, however, is included here for purposes of comparison as if it had come in after March 31st, the opening balance being altered correspondingly.

These great differences partly arose out of new arrangements entered into after the Budget Estimates were compiled; and partly from the fact that the Companies arrange their raising of Capital more with reference to the state of the Money Market than with reference to their immediate prospects of expenditure.

The present condition of the operations of these Companies is as follows:—

140. The *Indian Midland Company* had paid up £2,896,500, and spent Rx. 2,270,000 by the end of 1886-87; an operation which, at the Contract rate of Exchange, leaves them with a balance to credit of Rx. 1,350,000. The funds which the Company estimate they will require for their expenditure are as follows:—

	In England. £	In India. Rx.
1887-88	898,400	1,393,700
1888-89	635,000	1,500,000

and as they estimate to raise a little over £1,000,000 in each year, they will considerably overspend their Capital.

141. A great part of the extra Capital of the *Southern Mahratta Railway* has been raised in connection with the recent transfer to them of the Bellary-Kistna Railway. They do not pay up any of the Capital already spent by Government, but they undertake to complete the line, and they have raised the Capital necessary to do so.

Their estimates of expenditure, including the Mysore Railway, are—

	In England. £	In India. Rx.
1887-88	203,200	790,000
1888-89	241,000	958,800

and they propose to raise £500,000 in 1888-89.

142. The *Bengal-Nagpur Railway Company* was formed towards the end of 1886-87, the initial Capital being £3,000,000. Of this amount they paid to Government about Rx. 1,390,000 for the existing Chhattisgarh State line and work done on the extension of it, and they have been actively spending money on construction during the last half of 1887-88. They will have paid up about £4,000,000 of Capital by the end of 1887-88, and of this Rx. 2,800,000 will have been spent, including the above Rx. 1,390,000.

Their estimates of expenditure are—

	England. £	India. Rx.
1887-88	593,000	1,965,500
1888-89	871,000	1,500,000

These will only a little more than exhaust the Capital at their credit on 31st March 1888. They propose, however, to raise a further amount of capital of about £1,032,700.

143. The Secretary of State, having to make payments of over £1,500,000 during the first week of April, requires to finish the financial year with a Cash Balance of at least £2,000,000. This, it will be seen, was the result aimed at in the Budget Estimates, but the receipts of Railway Capital altogether altered the position in this respect, and the Secretary of State, notwithstanding the reduction from £16,250,000 to £15,250,000 of his demands in the shape of Council Bills will end the year with a Cash Balance of about £3,500,000 in excess of the required amount. This excess, which is ordinarily lent at interest in the London Market, represents funds which will be drawn upon in 1888-89 by the Railway Companies in England and in India for their Capital outlay.

COUNCIL BILLS.

144. The following is the Secretary of State's Budget Estimate of Ways and Means for 1888-89, made up in the same form as above, the transactions

being, as before, necessarily governed by the estimates of receipts and payments on account of the Railway Companies :—

NET RECEIPTS.		£
Council Bills	.	14,000,000
Receipts from Railway Companies for Capital Expenditure	.	2,653,800
Deposits and Advances	.	4,500
Add Opening Balance	.	5,614,300
TOTAL		22,272,600

NET OUTGOINGS.		
Excess of Expenditure over Revenue	.	15,028,700
Capital Expenditure of Government in England	.	973,000
Issues to Railway Companies for Expenditure	.	2,901,300
On account of Remittances from India	.	1,091,200
Add Closing Balance	.	2,278,400
TOTAL		22,272,600

145. It will be observed that the Secretary of State proposes to draw £14,000,000 of Council Bills during the year, and does not propose to raise any new funds by sterling loans. It will be fully understood that in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and he remains absolutely at liberty to raise money either by bills or by loans, from time to time, as he deems expedient.

There will be two operations on the money market, namely, the settlement of the remainder of the 4 per cent. sterling stock (about five millions), and the purchase of the Oudh and Rohilkhand Railway under the terms of its contract (an operation of over ten millions), but these transactions do not enter the above account.

Section VIII.—Ways and Means—India, 1887-88.

146. The following figures compare the Budget Estimate of Ways and Means of 1887-88 with the Revised Estimates :—

	Budget.	Revised.
NET RECEIPTS.		
1. Excess of Revenue in India over the Expenditure charged against it	Rx. 20,083,600	Rx. 18,590,300
2. Public Loan	2,000,000	1,934,000
3. Loan from the Gwalior State	3,500,000	3,500,000
4. Increase of Unfunded Debt—mostly Savings Bank Deposits	713,100	922,100
5. <i>For Remittance to Secretary of State</i>	1,032,000	982,300
Add Opening Balance	13,016,600	13,195,800
	40,345,300	39,124,500
NET OUTGOINGS.		
6. Expenditure charged to Provincial Balances	759,600	—27,700
7. Capital Expenditure of Government in India	3,519,600	1,348,100
8. Loans to Municipalities, &c. (chiefly the Calcutta and Bombay Dock Loans)	677,200	422,500
9. Other Items(a)	325,400	—344,700
10. <i>Issues on Capital Account to Railway Companies, against receipts in England</i>	1,673,200	3,165,000
11. Council Bills. <i>Sterling Account</i>	16,250,000	14,691,100
12. Do. <i>Exchange</i>	6,035,600	6,137,100
Add Closing Balance	11,104,700	13,733,100
	40,345,300	39,124,500

The transactions recorded in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others are purely Indian transactions.

(a) The explanation of this is omitted, as it would be of a highly technical character. It arises to a very large extent out of the exchange entries that are necessary in charging off exchange upon the English expenditure and in connection with Railway Companies and other Remittance accounts.

147. The first entry shews the result of the falling off in Opium and Railway Revenue, and of the excess of Military expenditure in Burma, and the transfer to expenditure of the Special Defences charges, which, in the Budget, were taken under Head 7. The remaining accounts on the Receipt side shew little variation from estimate.

148. On the outgoing side, the main departures from estimate are explained by the alterations which have been explained in dealing with Railway Companies' transactions. The figures may be explained thus—

	Capital Expenditure.	Railway Companies.	Council Bills.
Budget Estimate	3,519,600	1,673,200	16,250,000
Transfer of Special Defence Works to Revenue Account	—383,700	...	...
Bengal-Nagpur Company's Purchase of existing Railway	—1,390,400	+ 1,390,400	...
Bengal-Nagpur Company's further transactions . . . . .	...	+ 575,100	...
Reduction of Drawings by one million . . . . .	...	...	—1,000,000
Further reduction of demand by cessation of Telegraphic Drawings, about . . . . .	...	...	—550,000
Result	1,745,500	3,638,700	14,700,000
Compare actual outturn of Revised Estimates	1,348,100	3,165,000	14,691,100

149. The loans were, as usual, estimated to be sufficient to carry us over the low period of Balances—November and December—with a Cash Balance of about Rx. 8,000,000. The Secretary of State's drawings, during the first four months of the year, were very considerable, £6,090,729—Rx. 8,649,500 having been allotted during that time, and Rx. 7,820,300 having been paid in India. The rate of both allotments and payments fell off during the next four months, the total, up to the end of November, being Rx. 13,432,300 allotted, and Rx. 12,277,800 paid in India. The payments thus fell short of the drawings by Rx. 1,154,500, a circumstance due for the most part to the fact that the proportion of Telegraphic Drawings greatly fell off.

We were meantime receiving the proceeds of the two Loans indicated as Nos. 2 and 3 in the above statement of account, the receipts being in the first case completed in September, and in the second, in the beginning of November.

The Balances therefore were unusually easy, and never fell below Rx. 10,000,000.

RUPEE LOAN OF 1887-88.

150. The public Loan of 200 lakhs was issued upon July 5th, and tenders were received upon August 2nd. The total amount tendered was Rx. 4,538,580, of which the following were accepted :—

	Rx.
At minimum accepted rate of R97-4 (52 per cent.)	235,800
Above said rate	1,764,200
	<hr/> 2,000,000

The actual receipts being Rx. 1,948,511, or an average rate of R97-6-10 per R100.

GWALIOR LOAN.

151. Of the Gwalior Loan the terms were arranged with the Council of Regency as follows :—

- (1) The amount received, which was mostly in Gwalior and Chandori Rupees, to be credited at their bullion equivalent—R1 for every

165 grains pure silver—without deduction of seignorage or melting charges.

- (2) The amount to bear interest at 4 per cent. per annum, payable half-yearly.
- (3) The loan to be repaid in annual instalments of 12 lakhs each, commencing when the present Maharaja is invested with full powers of administration.

A small portion of the loan was received in Government rupees at the Agra Treasury, but the rest was brought down to the Calcutta Mint in four successive remittances. So uniform did the Mint find the standard of the coinage to be, that it was found possible so to alligate the numbers of Gwalior Rupees (which are above British Indian standard) and of Chandori Rupees (which are below it), that silver of rupee standard was produced with a single melting; and after the whole operation was over, the amount received in remittance was found to fall short of the bullion required for the standard outturn in Government Rupees by Rs. 5,967 only.

The settlement of the interest account up to date was made on February 1st, 1888, by a payment to the Council of Regency of about Rx. 75,000, and Rx. 70,000 (seven lakhs) will be paid every 1st February and 1st August hereafter.

152. It seems desirable to take this opportunity of explaining how this loan affects the finances of the Gwalior State. The revenue of that State has for a long time largely exceeded the expenditure, and in fact it is this excess which is represented in the silver which the late Maharaja Sindia left hoarded in his palaces. The present Council of Regency have entered upon an enlightened policy of administration, which will involve considerable additions to the expenditure of the State; but their reforms would certainly border upon recklessness if there were any chance of their immediately not only absorbing the whole of the present surplus of Revenue, but also trenching upon the accumulations of the past. In investing these accumulations in a loan to the Government of India, the Council of Regency, therefore, have not given up, out of their possession, a single rupee which there was any chance of their being able to devote to the benefit of the Gwalior State itself. The interests of expenditure being already amply secured by the existing surplus of Revenue, the Council had before them the choice between leaving the hoards lying absolutely unproductive in the palaces or fort of Gwalior, and lending them, so as to produce a still further surplus of Revenue, of several lakhs a year. There can be no doubt which of these two courses will add most to the wealth and prosperity of the State, and to the means at the disposal of the Maharaja's Government. The conditions which the Council have made for the repayment of the amount, ensure the return of the money to the Treasury of the State long before there can be any claim upon it on account of local needs; and meantime the local revenues will have received a handsome addition from the interest arising out of the investment.

INDIAN SAVINGS BANKS.

153. Our borrowing transactions at present obtain no inconsiderable supplement from the operations of the Savings Banks and allied institutions.

The Indian Savings Banks date from 1833, when they were opened in the Presidency towns of Calcutta, Madras, and Bombay. The Madras and Bombay Banks gradually extended their operations into the interior of their respective Presidencies through the agency of the various Government treasuries. The Calcutta Bank did not achieve similar results, and accordingly in 1870 arrangements were made for establishing District Savings Banks at the District Treasuries in the Bengal Presidency and in Burma and Berar. A further development of

the system occurred in 1882, when Post Office Savings Banks were introduced. These have rapidly advanced in public estimation and have now superseded the older institutions, so far as the District Treasuries are concerned. There now exist, therefore, outside the three Presidency towns only the Postal Banks. In 1886 these began to receive and repay deposits at rural Post Offices, thereby carrying encouragements to thrift into tracts of country where these had never been known before.

While the wants of the general public were being provided for in this way, the Government opened in 1859 Military Banks for its European non-commissioned officers and soldiers, and in 1879 Provident Institutions for the employes of State Railways. In 1884 the Civil Engineers' Provident Fund was commenced, and it has since been opened to officers of the Telegraph Department.

The following figures shew the progress of these Banks since the mutiny of 1857:

YEARS.						Total Deposits.	Total Withdrawals.	Total Balances.
						Rx.	Rx.	Rx.
1857-58	.	.	.	.	.	228,400	159,700	389,800
1860-61	.	.	.	.	.	327,600	311,900	623,700
1865-66	.	.	.	.	.	380,400	362,700	633,800
1870-71	.	.	.	.	.	674,100	605,100	1,150,000
1875-76	.	.	.	.	.	737,500	653,400	1,895,500
1880-81	.	.	.	.	.	2,044,800	1,114,000	3,213,700
1885-86	.	.	.	.	.	3,772,200	3,378,100	5,081,200
1886-87	.	.	.	.	.	5,330,700	4,616,400	5,795,500
1887-88 Revised Estimate	.	.	.	.	.	4,440,400	3,570,800	6,665,100
1888-89 Budget Estimate	.	.	.	.	.	4,949,300	4,162,900	7,451,500

To the figures thus estimated, we have to add the probable transactions of the Uncovenanted Service Funds and a few smaller amounts, and these give us the net receipts shewn under "Unfunded Debt" in our statements.

CALCUTTA AND BOMBAY DOCKS.

154. The eighth item in the above list of transactions refers to the arrangement under which the Government are finding funds for the Kidderpore Dock works at Calcutta, and the extension of Docks at Bombay. The former of these projects was estimated to cost, when complete, Rx. 2,750,000, and the latter, Rx. 940,000; but the Port Trustees not being able to obtain money in the Indian money market on sufficiently favourable terms, an arrangement was made whereby the Government raises the money for them and advances it on condition of receiving the same rate of interest which it has to pay (a little over four per cent.), and of having an additional one per cent. put aside as a sinking fund in repayment.

The advances made by Government to the Port Trustees of Calcutta and of Bombay, on account of their Dock-works, have been as follows:—

Advances.	Calcutta. Rx.	Bombay. Rx.
Till end of 1886-87 . . .	560,500	511,800
In 1887-88 (a) . . .	300,000	300,000
TOTAL . . .	860,500	811,800

In 1888-89 the Trustees will, it is estimated, require funds as follows:—

	Calcutta. Rx.	Bombay. Rx.
1888-89	449,000	75,000

(a) Partly estimate.

Section IX.—Ways and Means—India, 1888-89.

155. It remains to estimate for the Ways and Means of 1888-89. We have already dealt with the separate items which enter into this estimate,—the excess of revenue over expenditure in India, the provision required for capital expenditure, of Government, of Railway Companies, and of the Port Trusts of Calcutta and Bombay, the demands of the Secretary of State on account of Council drawings.

NECESSARY CASH BALANCES.

156. It is necessary to explain in a few words the principle which regulates our calculation of Ways and Means in India. Our receipts of Revenue, and some of our other transactions, are very unevenly distributed through the year. The four months, January to April, embrace a very heavy revenue period, during which, notwithstanding heavy payments of Council Bills, our Cash Balances continually increase; and during May and June the revenue is still good enough to maintain the high figure. But during the next five months, and especially August, September, and October, the Revenue receipts fall far short of the demands on the treasuries, and the balances run down quickly, even when we are receiving the proceeds of a loan. December is the month during which the balances are ordinarily at their lowest point.

Now, many years of experiment have shown us that the amount below which we may not suffer our balances to fall is 800 lakhs (Rx. 8,000,000). Our daily transactions average about 50 lakhs (Rx. 500,000) of receipts and the same amount of outgoings, and we have to provide for them at somewhat over 200 treasuries, and about four times that number of sub-treasuries. There is no system of Treasury Bills as in England, and little borrowable capital, to carry us over a temporary deficit—we have to keep our own money ready to meet the demands upon us.

Our Ways and Means Estimates are therefore so regulated that we may be sure of having, in the months of November and December, the necessary minimum of 800 lakhs. A slackness of Council-bill drawings, or other causes, may result in our tiding over the low period with ease, and with a margin over the fixed minimum; but we cannot afford in any case to go below it.

PROPOSED RUPEE LOAN.

157. We estimate that we will require a loan of Rx. 3,000,000 to carry us over the year, but, as in the case of the English Account, no pledge can be given either as to the amount of the loan, or the time when it will be issued, or the conditions which will attach to it.

158. The estimate accordingly, made up in the same form as in paragraph 146, stands as follows:—

NET RECEIPTS.	
Excess of Revenue in India over the Expenditure charged against it	20,642,800
Public Loan	3,000,000
Increase of Unfunded Debt—mostly Savings Bank Deposits	845,300
<i>For Remittance to Secretary of State</i>	1,020,700
Add Opening Balance	13,733,100
	<hr/>
	39,241,900
NET OUTGOINGS.	
Expenditure charged to Provincial Balances	483,600
Capital Expenditure of Government in India	2,662,800
Loans to Municipalities, &c. (chiefly the Calcutta and Bombay Dock Loans)	486,800
Other items	472,500
<i>Issues on Capital Account to Railway Companies, against receipts in England</i>	2,895,900
Council Bills— <i>Sterling Account</i>	14,548,500(a)
„ Exchange (at Rx. 42 per £100)	6,110,400
Add Closing Balance	11,581,400
	<hr/>
	39,241,900

(a) Allowing for an excess of payments against the deficiency in 1887-88.

It will be seen that, in addition to the ordinary capital expenditure of the Government of India we have unusually heavy payments for loan works and to Railway Companies. We begin the year with a strong balance, and estimate to finish it with a sufficient one.

Section X.—Summary.

159. I summarise the various points in this Financial Statement as follows:—

- (a) The accounts of 1886-87 close with a surplus of Rx. 178,427, even after charging off the Special Defence Works. The Revenue was much better than the Revised Estimates, and the excess amply covered an excess of Army expenditure, besides meeting the charges for Special Defence Works.
- (b) The Revised Estimates of 1887-88 shew a deficit of Rx. 2,447,800, to which must be added the charges of Rx. 568,900 for Special Defence Works. This depreciation is mainly due to an exceptional charge of Rx. 1,059,000 arising in connexion with the conversion of the 4 per cent. Sterling Loan into 3½ per cent.; to further fall of silver and consequent increase of exchange charges by about Rx. 710,000; and to heavy Military expenditure, Rx. 830,000, in excess of Budget Estimate, in Upper Burma. The losses of Opium and of Railway Revenue have been made up for by improving revenue under other heads, and saving in expenditure.
- (c) The Budget Estimates for 1888-89 shew a financial position closely approximating to that explained on 27th January. The surplus in the Estimates, apart from the Special Defence expenditure, is Rx. 423,000. As compared with the Statement of January 27th, there is considerable increase in the expenditure on the Army, but the improvements in revenue are sufficient to make up for it. Upper Burma continues to require high expenditure, both under Police and under Army.

The Special Defences expenditure, however, is to be vigorously pushed on, and anticipated charges of Rx. 1,121,000 under this head (about Rx. 370,000 more than was put down on January 27th as the annual demand) convert the surplus of Rx. 423,000 into a deficit of Rx. 698,000.

- (d) For Capital Expenditure on Railways and Irrigation, Rx. 4,367,200 will be spent in 1887-88, and Rx. 4,044,500 is provided for 1888-89. The largest items are the Mandalay Railway and the Railways on the North-Western Frontier.

The Bengal-Nagpur, the Indian Midland, and the Southern Mahratta Railway Companies have, during 1887-88, extended their arrangements with the Secretary of State, and are all engaged in active Railway construction.

- (e) The Secretary of State proposes to draw, during 1888-89, for £14,000,000 of Council Bills. He does not propose to raise any sterling loan.
- (f) The Government of India propose to raise a Rupee Loan of Rx. 3,000,000, of which Rx. 524,000 is required for the Dock Works at Calcutta and Bombay.

J. WESTLAND.

March 26, 1888.

APPENDIX.

ACCOUNTS AND ESTIMATES.

Accounts	1886-87.
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*General Statement of the Accounts and Estimates of the Revenue
India, in Indi*

	For detail vide State- ment.	RECEIPTS.			
		ACCOUNTS, 1886-87.	BUDGET ESTIMATE, 1887-88.	REVISED ESTIMATE, 1887-88.	BUDGET ESTIMATE 1888-89.
Revenue—		Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—					
Land Revenue . . . . .	...	23,055,724	22,937,600	22,982,900	23,090,500
Opium . . . . .	...	8,942,976	8,893,300	8,544,200	8,453,900
Salt . . . . .	...	6,657,644	6,604,600	6,723,100	8,122,500
Stamps . . . . .	...	3,751,280	3,716,200	3,848,100	3,854,400
Excise . . . . .	...	4,375,174	4,225,400	4,503,100	4,609,500
Other Heads	A	7,699,333	7,751,600	7,954,300	8,081,600
TOTAL, PRINCIPAL HEADS	A	54,482,131	54,128,700	54,555,700	56,212,400
Interest	"	670,548	686,500	749,200	656,300
Post Office, Telegraph, and Mint	"	2,027,482	2,025,300	2,186,600	2,131,300
Receipts by Civil Departments	"	1,461,658	1,425,300	1,419,500	1,424,000
Miscellaneous	"	848,274	1,177,000	1,349,900	1,166,200
Railways	"	14,477,759	14,892,500	14,412,800	15,184,700
Irrigation	"	1,656,705	1,688,000	1,706,800	1,758,700
Buildings and Roads	"	727,574	539,500	566,200	555,100
Receipts by Military Departments	"	985,003	897,400	979,900	921,800
TOTAL REVENUE . . . . .	...	77,337,134	77,460,200	77,926,600	80,010,500
Extraordinary Receipts . . . . .	...	...	...	63,700	...
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)		9,727,538	2,000,500	5,434,000	2,998,100
Unfunded Debt (net Incurred)	C	775,845	4,213,100	922,100	845,100
Deposits and Advances (net)	"	1,305,177	...	76,400	...
Loans to Municipalities, Native States, &c. (net Recoveries)	"	82,826	...	...	...
Remittances (net)	"	236,551	...	948,600	...
Secretary of State's Bills drawn	"	12,136,279	16,250,000	15,250,000	14,000,000
TOTAL RECEIPTS . . . . .	...	101,601,350	99,923,800	100,621,400	97,854,100
Balance on 1st April—India . . . . .	...	12,754,478	13,016,578	13,195,785	13,733,100
England . . . . .	...	4,726,585	2,077,085	5,280,829	5,614,100
GRAND TOTAL . . . . .	...	119,082,413	115,017,463	119,098,014	117,201,300

and Expenditure and Receipts and Disbursements of the Government of and in England.

Figures nearest to 100 in columns for Estimates.

		For detail vide Statement.	DISBURSEMENTS.			
			ACCOUNTS, 1886-87.	BUDGET ESTIMATE, 1887-88.	REVISED ESTIMATE, 1887-88.	BUDGET ESTIMATE, 1888-89.
			Rx.	Rx.	Rx.	Rx.
Expenditure—						
Direct Demands on the Revenues	B		9,746,191	9,650,600	9,611,500	9,863,000
Interest	"		4,310,403	4,412,200	5,518,700	4,508,400
Post Office, Telegraph, and Mint	"		2,145,262	2,261,500	2,256,200	2,182,200
Salaries and Expenses of Civil Departments	"		12,698,516	13,179,700	12,897,300	13,098,300
Miscellaneous Civil Charges	"		4,701,057	4,856,200	4,777,200	4,857,900
Famine Relief and Insurance	"		309,020	94,500	93,300	73,200
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"		183,077	75,000	81,700	43,800
Railway Revenue Account	"		15,666,427	16,481,900	16,567,100	17,209,600
Irrigation	"		2,310,654	2,441,300	2,484,400	2,582,300
Buildings and Roads	"		5,201,767	5,553,200	5,590,600	5,592,900
Army Services	"		19,525,042	19,197,000	20,459,700	19,969,000
Special Defence Works	"		325,626	...	568,000	1,121,500
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...		77,123,042	78,203,100	80,915,600	81,192,100
Add—Provincial Surpluses: that is, portion of Allot- ments to Provincial Governments not spent by them in the year	End of B		+316,482	...	+293,700	+9,800
Deduct—Provincial Deficits: that is, portion of Pro- vincial Expenditure defrayed from Provincial balances	"		—280,817	—759,600	—266,000	—493,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...		77,158,707	77,443,500	80,943,300	80,708,500
Expenditure not charged to Reve- nue—						
Capital Outlay on Railways and Irrigation Works	End of B		5,670,484	4,994,200	2,976,800	4,044,500
Special Defence Works	"		...	474,600	...	...
Capital charge involved in redemption of liabilities . . . . .	...		4,914,546	...	...	...
Debt, Deposits, and Advances—						
Deposits and Advances (net)	C			1,160,800	...	340,900
Loans to Municipalities, Native States, &c. (net Pay- ments)	"			677,200	422,500	486,800
Capital of Railway Companies (net Payments)	"		684,373	656,200	716,900	3,143,400
Remittances (net)	"		...	85,000	...	69,300
Secretary of State's Bills paid	"		12,177,689	16,250,000	14,691,100	14,548,500
TOTAL DISBURSEMENTS . . . . .	...		100,605,799	101,741,500	99,750,600	103,341,900
Balance on 31st March—India . . . . .	...		13,195,785	11,104,678	13,733,085	11,581,385
England . . . . .	...		5,280,829	2,171,285	5,614,329	2,278,429
GRAND TOTAL . . . . .	...		119,082,413	115,017,463	119,098,014	117,201,714
Revenue			Rx.	Rx.	Rx.	Rx.
Expenditure chargeable thereon			77,337,134	77,400,200	77,036,600	80,010,400
Surplus (+) or Deficit (—)			77,158,707	77,443,500	80,943,300	81,708,500
			+178,427	+16,700	—3,016,700	—694,000

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

BUDGET ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.					
England.	Exchange,* 1-54d.	Total.	Increase + Decrease of Revised, as compared with Budget Estimates, 1887-88.	INDIA.		England.	Exchange,* 1-54d.	Total.	Increase + Decrease of Budget, 1888-89, as compared with Revised Estimates, 1887-88.
£	Rx.	Rx.	Rx.	Imperial.	Provincial and Local.	£	Rx.	Rx.	Rx.
...	...	22,982,900	+ 45,300	14,100,800	8,980,700	...	...	23,099,500	+ 107,600
...	...	8,544,200	- 349,100	8,453,000	...	...	...	8,453,000	- 90,300
...	...	6,723,100	+ 118,500	8,099,900	22,600	...	...	8,122,500	+ 1,390,400
...	...	3,848,100	+ 131,000	1,115,800	2,738,600	...	...	3,854,100	+ 6,300
...	...	4,503,100	+ 277,700	3,389,600	1,219,900	...	...	4,600,500	+ 100,400
...	...	2,998,700	+ 41,200	900	3,012,400	...	...	3,013,300	+ 14,600
...	...	1,346,600	+ 113,900	1,354,700	14,400	...	...	1,360,100	+ 22,500
...	...	1,417,100	+ 11,100	874,900	576,900	...	...	1,451,800	+ 34,700
...	...	1,141,700	+ 11,000	554,100	617,500	...	...	1,171,600	+ 29,900
...	...	310,200	+ 7,500	155,000	152,900	...	...	307,900	- 2,300
...	...	740,000	+ 18,000	707,000	...	...	...	707,000	+ 27,000
...	...	54,555,700	+ 427,000	38,870,500	17,335,000	...	...	56,212,400	+ 1,686,700
66,000	27,700	749,700	+ 62,700	610,700	31,400	10,000	4,200	676,300	- 92,900
...	...	1,200,800	- 15,500	1,237,000	4,200	...	...	1,242,100	+ 41,300
11,100	4,700	769,800	+ 131,200	680,100	500	6,600	2,800	699,300	- 70,500
...	...	216,000	+ 45,000	189,000	...	...	...	189,000	- 26,100
11,100	4,700	2,180,600	+ 101,300	2,117,200	4,700	6,600	2,800	2,131,300	- 55,300
...	...	310,800	+ 12,000	19,500	285,100	...	...	304,000	- 6,200
...	...	234,800	- 58,700	19,600	238,500	...	...	258,100	+ 23,300
...	...	310,500	+ 0,000	18,300	303,500	...	...	321,800	8,700
...	...	190,500	+ 23,000	69,400	118,900	...	...	188,300	- 8,200
...	...	213,000	+ 14,000	1,300	200,100	...	...	201,400	- 11,900
2,500	1,000	514,000	+ 2,900	...	58,400	2,300	1,000	61,700	+ 2,300
700	300	74,200	- 7,300	19,400	67,000	1,200	500	88,100	+ 13,000
3,200	1,300	1,419,500	- 5,800	147,500	1,271,500	3,500	1,500	1,454,000	+ 4,500
104,600	43,900	400,100	+ 7,700	208,000	34,800	98,100	41,200	382,100	- 18,000
...	...	74,100	- 23,100	18,000	41,200	...	...	60,100	- 14,000
...	...	518,900	+ 153,500	415,000	...	...	...	415,000	- 103,900
5,400	2,300	350,800	+ 34,800	55,800	249,700	2,500	1,000	300,000	- 47,800
110,000	46,200	1,340,900	+ 172,500	607,700	325,700	100,000	42,200	1,166,200	- 183,700
200	100	10,851,500	- 467,300	10,205,700	1,534,900	200	100	11,740,900	+ 889,400
...	...	3,534,000	+ 19,000	3,405,000	...	...	...	3,405,000	- 129,000
...	...	27,300	- 31,400	38,800	...	...	...	38,800	+ 11,500
200	100	14,412,800	- 479,700	13,640,500	1,534,900	200	100	15,184,700	+ 771,900
...	...	974,500	+ 15,300	446,700	567,400	...	...	1,014,100	+ 39,600
...	...	578,400	+ 1,900	590,300	...	...	...	590,300	+ 11,900
...	...	151,900	+ 1,000	30,500	123,800	...	...	151,300	- 4,900
...	...	1,706,800	+ 18,800	1,067,500	691,200	...	...	1,258,700	+ 51,900
...	...	37,700	+ 1,300	36,000	...	...	...	36,000	- 1,700
25,500	10,700	524,000	+ 25,400	7,500	472,800	27,300	11,500	519,100	- 9,400
25,500	10,700	500,200	+ 20,700	4,500	472,800	27,300	11,500	505,100	- 11,100
37,300	15,700	522,800	+ 20,700	8,200	...	28,000	11,700	560,300	- 60,100
4,000	2,000	57,100	+ 1,800	52,300	...	5,000	2,100	52,300	+ 2,300
42,000	17,000	979,900	+ 82,000	878,000	...	33,000	13,800	921,900	- 58,000

B.—STATEMENT of the EXPENDITURE chargeable on th

HEADS OF EXPENDITURE.	ACCOUNTS, 1886-87.					REVISED	
	INDIA.		England.	Exchange.†	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	138,414	76,118	...	...	214,532	141,900	69,800
2.—Assignments and Compensations	542,282	904,655	...	...	1,446,937	542,900	926,200
Charges in respect of Collection, viz.:—							
3.—Land Revenue	317,647	3,145,100	1,094	411	3,464,252	251,900	3,266,900
4.—Opium (including cost of Production)	2,726,512	...	1,854	697	2,729,063	2,510,400	...
5.—Salt (including cost of Production)	388,715	97,447	7	3	486,172	427,800	1,500
6.—Stamps	21,539	64,081	44,470	16,724	146,814	—7,100	91,800
7.—Excise	58,244	58,264	161	61	116,730	89,500	32,900
8.—Provincial Rates . . . . .	...	51,105	...	...	51,105	...	64,000
9.—Customs . . . . .	...	135,818	...	...	135,818	49,400	87,500
10.—Assessed Taxes	44,066	6,092	...	...	50,158	16,100	14,500
11.—Forest	312,089	404,324	2,436	916	719,765	342,800	417,800
12.—Registration	92,729	92,116	...	...	184,845	94,900	94,000
TOTAL	4,642,237	5,035,120	50,022	18,812	9,746,191	4,460,500	5,066,900
Interest—							
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	375,388	...	2,596,975	976,633	3,948,996	342,000	...
14.—Interest on other Obligations	358,378	2,729	218	82	361,407	394,500	2,500
TOTAL	733,766	2,729	2,597,193	976,715	4,310,403	736,500	2,500
Post Office, Telegraph, and Mint—							
15.—Post Office	1,070,312	109,808	117,125	44,047	1,350,292	1,101,100	110,900
16.—Telegraph	560,038	622	111,771	42,033	714,464	590,500	500
17.—Mint	71,306	...	6,686	2,514	80,506	91,000	...
TOTAL	1,710,656	110,430	235,582	88,594	2,145,262	1,782,600	111,400
Salaries and Expenses of Civil Departments—							
18.—General Administration	615,600	776,669	248,248	93,358	1,733,875	620,800	773,100
19.—Law and Justice { Courts } { Jails }	193,196	3,201,789	1,067	401	3,396,453	73,400	2,581,400
20.—Police	442,526	2,842,571	...	...	3,285,097	132,100	616,600
21.—Marine (including river Navigation)	404,773	126,165	230,502	86,684	848,124	807,600	2,919,300
22.—Education	15,844	1,288,888	440	165	1,305,337	308,400	1,32,700
23.—Ecclesiastical	158,576	...	300	113	158,989	16,100	1,264,900
24.—Medical	23,441	723,379	7,169	2,696	756,685	159,600	...
25.—Political	713,536	237	29,825	11,216	754,814	39,500	715,100
26.—Scientific and other Minor Departments	274,034	157,116	20,342	7,650	459,142	630,900	16,700
TOTAL	2,841,526	9,116,814	537,893	202,283	12,698,516	266,500	144,100
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	622,524	...	18,287	6,877	647,688	586,500	...
28.—Civil Furlough and Absence Allowances	1,787	...	187,742	70,603	260,132	3,200	...
29.—Superannuation Allowances and Pensions	91,276	601,207	1,575,929	592,653	2,861,065	87,900	626,800
30.—Stationery and Printing	73,899	361,772	91,826	34,533	562,030	60,600	385,800
31.—Exchange	26,302	...	...	...	26,302	...	...
32.—Miscellaneous	89,700	212,310	30,398	11,432	343,840	65,700	182,500
TOTAL	905,488	1,175,289	1,904,182	716,098	4,701,057	803,900	1,195,100
Famine Relief and Insurance—							
33.—Famine Relief . . . . .	...	1,041	...	...	1,041	...	800
34.—Construction of Protective Railways	200,000	...	...	...	200,000	...	...
35.—Construction of Protective Irrigation Works	107,979	...	...	...	107,979	92,500	...
36.—Reduction of Debt . . . . .	...	...	...	...	...	...	...
TOTAL	307,979	1,041	...	...	309,020	92,500	...
Carried over	11,141,652	15,441,423	5,324,872	2,002,502	33,910,449	10,970,000	15,540,000

ACCOUNTS, 1886-87.			
India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.
375,388	2,596,975	976,633	3,948,996
3,423,448	500,049	312,871	3,936,368
990,391	...	...	990,391

The "Interest on Debt" is distributed as follows:—
Interest on Debt (other than that charged to Railways and Irrigation Works) as above 375,388
Under Railway Revenue Account 3,423,448
Under Irrigation 990,391

*revenues of India, in India and in England.**Figures nearest to 100 in columns for Estimates.*

MAYE, 1887-88.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1887-88.	BUDGET ESTIMATE, 1888-89.						Increase + Decrease— of Budget, 1888-89 as compared with Revised Estimate, 1887-88.
England. †	Exchange.†	TOTAL.		INDIA.		England.	Exchange.	TOTAL.		
				Imperial.	Provincial and Local.					
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	
...	...	211,700	+ 9,500	130,000	65,100	...	...	195,100	- 16,600
...	...	1,469,100	+ 101,500	570,100	923,900	...	...	1,494,000	+ 24,900
200	100	3,519,100	- 149,700	292,300	3,390,500	900	400	3,684,100	+ 165,000	
1,200	500	2,512,100	+ 6,000	2,553,800	...	600	300	2,554,700	+ 42,600	
100	...	429,400	- 39,700	449,300	1,500	100	...	450,900	+ 21,500	
55,700	23,400	163,800	- 14,000	—8,600	92,100	64,400	27,100	175,000	+ 11,200	
100	...	122,500	+ 3,600	93,700	33,900	100	...	127,700	+ 5,200	
...	...	64,000	+ 16,800	...	57,600	...	...	57,600	- 6,400
100	...	137,000	+ 1,900	51,000	87,500	...	...	138,500	+ 1,500
...	...	30,600	- 3,000	15,100	12,200	...	...	27,300	- 3,300
1,900	800	763,300	+ 25,700	345,100	422,500	2,100	900	770,600	+ 7,300	
...	...	188,900	+ 2,300	94,200	93,300	...	...	187,500	- 1,400
59,300	24,800	9,611,500	- 39,100	4,586,000	5,180,100	68,200	28,700	9,863,000	+ 251,500	
1,365,700	1,413,600	5,121,300	+ 1,096,200	392,100	...	2,593,900	1,089,400	4,075,400	- 1,045,900	
300	100	397,400	+ 10,300	429,900	2,400	500	200	433,000	+ 35,600	
1,366,000	1,413,700	5,518,700	+ 1,106,500	822,000	2,400	2,594,400	1,089,600	4,508,400	- 1,010,300	
116,300	48,900	1,377,200	+ 12,700	1,112,100	111,100	96,500	40,500	1,360,200	- 17,000	
133,400	56,000	780,400	- 30,500	549,300	500	131,100	55,100	736,000	- 44,400	
5,300	2,300	98,600	+ 12,500	81,200	...	3,400	1,400	86,000	- 12,600	
255,000	107,200	2,256,200	- 5,300	1,742,600	111,600	231,000	97,000	2,182,200	- 74,000	
268,900	112,900	1,775,700	+ 65,400	611,700	775,500	250,500	105,200	1,742,900	- 32,800	
500	200	2,655,500	- 44,000	88,800	2,622,600	1,400	600	2,713,400	+ 57,900	
...	...	748,700	- 66,900	140,200	660,000	...	...	800,200	+ 51,500
...	...	3,726,900	+ 11,600	841,100	2,935,100	...	...	3,776,200	+ 49,300
148,300	62,300	651,700	- 212,800	323,000	162,600	92,000	38,700	616,300	- 35,400	
700	300	1,282,000	- 37,300	17,400	1,312,000	1,300	500	1,331,200	+ 49,200	
500	200	160,300	- 11,600	166,600	...	300	100	167,000	+ 6,700	
7,000	2,900	764,500	- 38,700	39,200	741,000	7,200	3,000	790,400	+ 25,900	
30,500	12,800	690,900	+ 60,300	659,500	16,300	27,300	11,500	714,600	+ 23,700	
21,500	9,000	441,100	- 8,400	264,400	153,300	20,000	8,400	446,100	+ 5,000	
477,900	200,600	12,897,300	- 282,400	3,151,900	9,378,400	400,000	168,000	13,098,300	+ 201,000	
15,900	6,700	609,100	- 66,400	552,600	...	12,500	5,200	570,300	- 38,800	
216,000	90,700	309,900	+ 6,900	3,100	...	217,000	91,100	311,200	+ 1,300	
1,603,000	673,300	2,991,000	+ 72,700	92,500	639,200	1,618,000	679,600	3,029,300	+ 38,300	
87,500	36,800	570,700	- 22,400	62,200	386,700	111,700	46,900	607,500	+ 36,800	
...	
34,000	14,300	296,500	- 69,800	103,000	193,200	30,600	12,800	339,600	+ 43,100	
1,956,400	821,800	4,777,200	- 79,000	813,400	1,219,100	1,989,800	835,600	4,857,900	+ 80,700	
...	...	800	- 1,200	...	500	...	...	500	- 300
...	
...	...	92,500	...	72,700	...	...	...	72,700	- 19,800
...	
...	...	93,300	- 1,200	72,700	500	...	...	73,200	- 20,100
6,114,600	2,568,100	35,154,200	+ 699,500	11,188,600	15,892,100	5,283,400	2,218,900	34,583,000	- 571,200	

REVISED ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
312,000	3,365,700	1,413,600	5,121,300	302,100	2,593,900	1,089,400	4,075,400
587,300	552,100	331,900	3,371,200	2,706,400	540,200	230,700	3,486,300
109,200	...	...	1,019,200	1,046,700	...	...	1,046,700
1,046,400	3,917,800	1,845,900	9,810,700	4,143,800	3,143,100	1,390,100	8,686,400

B.—STATEMENT of the EXPENDITURE chargeable on the

ACCOUNTS, 1886-87.						REVISED	
HEADS OF EXPENDITURE.	INDIA.		England.	Exchange.*	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
		Rs.	Rs.	£	Rs.	Rs.	Rs.	Rs.
Brought forward	11,141,652	15,441,423	5,324,872	2,002,502	33,910,449	10,930,900	15,540,600
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	183,077	...	..	183,077	...	81,700
Railway Revenue Account —							
38.—State Railways: Working Expenses	4,554,385	665,504	...	...	5,219,889	4,676,200	784,500
Interest on Debt	2,020,745	396,703	566,049	212,871	3,202,368	2,143,600	443,600
Annuities in purchase of Railways	...	...	1,677,700	630,925	2,308,625	...	...
Interest on Capital deposited by Companies	347	...	343,631	129,228	473,206	400	...
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	600,833	...	...	...	600,833	721,000	...
Interest	10,648	...	2,696,976	1,014,240	3,721,864	29,900	...
40.—Subsidized Companies: Land, &c.	30,080	14,563	...	...	45,343	32,500	14,500
Advances of Interest	...	...	...	...	...	...	...
41.—Miscellaneous Railway Expenditure	81,270	13,129	...	...	94,399	44,000	9,400
TOTAL	7,304,908	1,089,899	5,284,356	1,987,264	15,666,427	7,647,600	1,252,000
Irrigation —							
42.—Major Works: Working Expenses	279,893	346,880	...	...	626,773	310,700	372,000
Interest on Debt	506,574	486,017	...	...	992,591	514,500	504,700
43.—Minor Works and Navigation	531,288	158,081	1,396	525	691,200	280,500	501,900
TOTAL	1,317,755	990,978	1,396	525	2,310,654	1,105,700	1,378,600
Buildings and Roads—							
44.—Military Works	1,059,013	...	1,908	717	1,061,638	1,272,700	...
45.—Civil Works	614,672	3,407,004	86,081	32,372	4,140,129	898,500	3,283,600
TOTAL	1,673,685	3,407,004	87,989	33,089	5,201,767	2,171,200	3,283,600
Army Services—							
46.—Army: Effective	13,771,197	...	1,786,601	671,879	16,229,677	14,197,900	...
Non-Effective	849,319	...	1,777,565	668,481	3,295,365	865,100	...
TOTAL	14,620,516	...	3,564,166	1,340,360	19,525,042	15,063,000	...
Special Defence Works —							
47.—Special Defence Works	123,110	...	147,170	55,346	325,626	487,100	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL							
	36,181,626	21,112,381	14,409,949	5,419,086	77,123,042	37,405,500	21,536,500
Add—Portion of Allotments to Provincial Governments not spent by them in the year.		+316,482	}		+35,665		+293,700
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances.		—280,817					—266,000
Total Expenditure charged against Revenue		21,148,046			77,158,707		21,564,200

ACCOUNTS, 1886-87.				
India.	England.	Exchange (charged against Revenue).	Total.	
Rs.	£	Rs.	Rs.	
Expenditure not charged to Revenue—				
Capital Outlay Railways and Irrigation Works—				
48.—State Railways: Construction	3,305,221	1,321,074	496,810	5,123,105
49.—Irrigation Works	544,615	2,000	755	547,370
TOTAL	3,849,836	1,323,083	497,565	5,670,484
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES				
...	4,914,546	4,914,546

*revenues of India, in India and in England—continued.**Figures nearest to 100 in columns for Estimates.*

ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.					
England.	Exchange.*	TOTAL.	Increase + Decrease of Revised, as compared with Budget Estimate, 1887-88.	INDIA.		England.	Exchange.	TOTAL.	Increase + Decrease of Budget, 1888-89, as compared with Revised Estimates, 1887-88.
£	Rx.	Rx.	Rx.	Imperial.	Provincial and Local.	£	Rx.	Rx.	Rx.
6,114,600	2,568,100	35,154,200	+ 699,500	11,188,600	15,892,100	5,283,400	2,218,000	34,583,000	- 571,200
...	...	81,700	+ 6,700	...	43,800	...	...	43,800	- 37,900
...	...	5,460,700	- 370,600	5,178,000	804,200	...	...	5,982,200	+ 511,500
552,100	231,900	3,371,200	+ 52,800	2,244,100	462,300	549,200	230,700	3,486,300	+ 115,100
1,683,500	707,100	2,390,600	+ 82,500	...	...	1,688,700	700,300	2,398,000	+ 7,400
469,000	197,000	666,400	+ 81,200	400	...	655,600	275,400	931,400	+ 265,000
...	...	721,000	+ 148,000	527,500	...	...	...	527,500	- 193,500
1,695,000	1,131,900	3,856,800	+ 124,500	8,500	...	2,722,000	1,143,200	3,873,700	+ 16,900
...	...	47,000	- 13,000	17,500	14,700	...	...	32,200	- 14,800
...
...	...	53,400	- 20,200	60,000	8,000	...	...	68,000	+ 14,900
5,399,600	2,267,000	16,567,100	+ 85,200	8,036,000	1,289,500	5,615,500	2,358,600	17,209,600	+ 732,500
...	...	682,700	+ 36,800	310,400	360,400	...	...	670,800	- 11,900
...	...	1,019,200	- 5,700	536,300	510,400	...	...	1,046,700	+ 27,500
100	...	782,500	+ 12,000	282,700	567,500	10,300	4,300	804,800	+ 82,300
100	...	2,484,400	+ 43,100	1,129,400	1,438,300	10,300	4,300	2,582,300	+ 97,900
6,300	2,600	1,281,600	- 19,100	1,155,300	...	1,400	600	1,157,300	- 124,300
95,700	40,200	4,318,000	+ 65,500	803,000	3,488,000	101,800	42,800	4,435,600	+ 117,600
102,000	42,800	5,599,600	+ 46,400	1,958,300	3,488,000	103,200	43,400	5,592,900	- 6,700
1,898,300	797,300	16,803,500	+ 1,163,000	13,752,300	...	1,741,800	731,600	16,225,700	- 667,800
1,902,200	798,000	3,566,200	+ 99,700	877,700	...	2,018,000	847,600	3,743,300	+ 177,100
1,800,500	1,596,200	20,459,700	+ 1,262,700	14,630,000	...	3,759,800	1,579,200	10,969,000	- 490,700
57,600	24,200	568,900	+ 568,900	500,000	...	437,700	183,800	1,121,500	+ 552,000
1,474,400	6,499,200	80,915,600	+ 2,712,500	37,442,300	22,151,700	15,209,900	6,388,200	81,192,100	+ 276,500
...	...	+ 27,700	...	...	+ 9,800	...	...	- 483,600	...
...	...	80,943,300	...	...	21,668,100	...	...	80,708,500	...

REVISED ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
755,200	1,140,000	478,800	2,374,000	2,062,800	973,000	408,700	3,444,500
592,900	7,000	2,900	602,800	600,000	...	...	600,000
1,348,100	1,147,000	481,700	2,976,800	2,662,800	973,000	408,700	4,044,500
...

C.—Statement of Receipts and Disbursements other than Revenue

	ACCOUNTS, 1886-87.			REVISED ESTIMATE, 1887-88.			BUDGET ESTIMATE, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Revenue (from Statement No. 2)	77,010,111	237,551	77,247,762	77,560,000	258,200	77,818,200	79,753,200	181,200	79,934,400
Exchange added to Revenue	89,372	...	89,372	108,400	...	108,400	76,100	...	76,100
Extraordinary Receipts	...	...	...	63,700	...	63,700	...	...	...
TOTAL	77,999,483	237,651	77,337,134	77,732,100	258,200	77,900,300	79,829,300	181,200	80,010,500
Permanent Debt incurred—									
<i>Sterling Debt—</i>									
3½ p. c. India Stock	...	4,914,546		...	...		...	...
3 p. c. Stock	...	5,207,446		...	...		...	...
Debenture and Debenture Stock	...	...		...	...		...	...
Proposed Loan	...	...		...	...		...	...
<i>Rupee Debt—</i>									
4 p. c. Rupee Loan	1,200,000	...		2,000,000	...		...	...
Gwalior Loan	...	...		3,500,000	...		...	...
Stock Notes	8,860	...		1,900	...		1,500	...	
Miscellaneous	...	...		...	...		...	...
Proposed Loan	...	...		...	...		3,000,000	...	
TOTAL	1,208,860	10,121,992	11,330,852	5,501,900	...	5,501,900	3,001,500	...	3,001,500
NET	...	...	9,727,538	...	...	5,434,000	...	...	2,998,500
Unfunded Debt—									
Temporary Loans	...	...		...	...		...	...
Special Loans	...	...		...	...		...	...
Treasury Notes	450	...		...	...		...	...
Deposits of Service Funds	127,009	...		128,200	...		128,800	...	
Savings Bank Deposits	5,353,975	...		4,465,200	...		4,974,900	...	
TOTAL	5,481,434	...	5,481,434	4,593,400	...	4,593,400	5,103,700	...	5,103,700
NET	...	...	775,845	...	...	922,100	...	...	845,300
Deposits and Advances—									
Balances of Provincial Allotments	316,482	...		293,700	...		9,800	...	
Excluded Local Funds	678,794	...		635,900	...		611,100	...	
Political and Railway Funds	41,520	...		309,300	...		226,400	...	
Departmental and Judicial Deposits	14,959,691	...		13,609,000	...		13,539,100	...	
Advances	6,913,417	3,768		9,910,000	9,100		6,934,100	49,800	
Suspense Accounts	148,280	...		12,000	...		27,500	...	
Exchange on Remittance Accounts, net	1,362,389	...		...	...		561,600	...	
Miscellaneous	63,564	9,812		338,800	...		33,400	...	
TOTAL	24,484,137	13,580	24,497,717	25,198,700	9,100	25,207,800	21,946,000	49,800	21,995,800
NET	...	...	1,305,177	...	...	76,400	...	...	0
Carried over	108,273,914	10,373,223	...	113,026,100	267,300	...	109,880,500	231,000	...

*d Expenditure of the Government of India, in India and in England.**Figures nearest to 100 in columns for Estimates.*

	ACCOUNTS, 1886-87.			REVISED ESTIMATE, 1887-88.			BUDGET ESTIMATE, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
penditure, Imperial and Provincial (from statement No. 3) . . .	57,294,007	14,409,949	71,703,956	58,942,000	15,474,400	74,416,400	59,594,000	15,209,900	74,803,900
change, charged as expenditure . . .	5,419,086	...	5,419,086	6,499,200	...	6,499,200	6,388,200	...	6,388,200
—Provincial Surpluses, transferred to "Deposits" . . .	316,482	...	316,482	293,700	...	293,700	9,800	...	9,800
—Provincial Deficits, charged against "Deposits" . . .	—280,817	...	—280,817	—266,000	...	—266,000	—493,400	...	—493,400
TOTAL . . .	62,748,758	14,409,949	77,158,707	65,468,900	15,474,400	80,943,300	65,498,600	15,209,900	80,708,500
penditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works . . .	3,849,836	1,323,083		1,348,100	1,147,000		2,662,800	973,000	
Capital Charge involved in Redemption of Liabilities . . .	...	4,914,546		...	...		...	...
—Exchange on Expenditure not charged to Revenue . . .	497,565	...		481,700	...		408,700	...	
	4,347,401	6,237,629	10,585,030	1,829,800	1,147,000	2,976,800	3,071,500	973,000	4,044,500
Permanent Debt discharged—									
— <i>Irving Debt—</i>									
East India Bonds . . .	...	...		...	...		...	...
India 5 p. c. Stock . . .	...	320		...	...		...	...
India 4 p. c. Debentures . . .	...	...		...	...		...	...
India 4 p. c. Stock . . .	...	...		...	...		...	...
East Indian Railway Debentures . . .	...	1,000		...	...		...	...
East Indian Railway Debenture Stock . . .	...	...		...	...		...	...
Eastern Bengal Railway Debentures . . .	...	409,700		...	...		...	...
Do. Debenture Stock . . .	...	...		...	...		...	...
<i>Loans Debt—</i>									
1½ p. c. Loans . . .	...	...		...	...		...	...
1 p. c. Loans . . .	2,313	...		63,700	...		...	...
Loans under discharge . . .	1,147,112	...		1,600	...		1,000	...	
Provincial Debentures . . .	36,535	...		2,600	...		2,000	...	
Stock Notes . . .	6,334	...		...	...		...	...
Miscellaneous . . .	...	...		...	...		...	...
TOTAL NET . . .	1,192,294	411,020	1,603,314	67,900	...	67,900	3,000	...	3,000
Unfunded Debt—									
Temporary Loans . . .	...	...		...	...		...	...
Special Loans . . .	220	...		200	...		200	...	
Treasury Notes . . .	2,300	...		81,300	...		76,300	...	
Deposits of Service Funds . . .	69,909	...		3,589,800	...		4,181,900	...	
Savings Bank Deposits . . .	4,633,160	...		3,671,300	...	3,671,300	4,258,400	...	4,258,400
TOTAL NET . . .	4,705,589	...	4,705,589	3,671,300	...	3,671,300	4,258,400	...	4,258,400
Deposits and Advances—									
Balances of Provincial Allotments . . .	280,817	...		266,000	...		493,400	...	
Excluded Local Funds . . .	717,372	...		620,300	...		612,700	...	
Political and Railway Funds . . .	49,351	...		318,600	...		264,000	...	
Departmental and Judicial Deposits . . .	14,915,051	...		13,733,700	...		13,516,700	...	
Advances . . .	7,028,718	6,280		9,987,400	8,000		7,042,100	45,300	
Suspense Accounts . . .	132,473	...		42,700	...		28,400	...	
Exchange on Remittance Accounts net . . .	...	...		121,900	...		...	...
Miscellaneous . . .	62,478	...		30,800	2,000		334,100	...	
TOTAL NET . . .	23,186,260	6,280	23,192,540	25,121,400	10,000	25,131,400	22,291,400	45,300	22,336,700
Carried over . . .	96,180,302	21,064,878		96,159,300	16,631,400		95,122,900	16,228,200	340,900

C.—Statement of Receipts and Disbursements other than Revenue

	ACCOUNTS, 1876-87.			REVISED ESTIMATE, 1887-88.			BUDGET ESTIMATE, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	108,273,914	10,373,223		113,026,100	267,300		109,880,500	231,000	
Loans to Municipalities, Native States, &c.	1,136,086	...	1,136,086	267,300	...	267,300	183,200	...	183,200
NET			82,826			0			0
Capital Receipts from Rail- way Companies On account of Sub- scribed Capital	700	4,135,372		...	5,563,000		...	5,667,800	
Repayments	1,828,137	4,439		1,389,700	29,700		1,383,400	...	
TOTAL	1,828,837	4,139,811	5,968,648	1,389,700	5,592,700	6,982,400	1,383,400	5,667,800	7,051,200
NET			0			0			0
Remittances—									
Inland Money Orders	10,538,909	...		11,646,300	...		12,794,100	...	
Other Local Remittances (net)	11,175	...		1,600	...		...	...
Other Departmental Accounts	143,178	...		686,800	...		221,100	...	
Net Receipts by Civil Treasuries from—									
Post Office	2,122,428	...		934,300	...		946,300	...	
Guaranteed Railways	3,722,951	...		3,400,200	...		3,247,400	...	
Net Receipts from Civil Treasuries by—									
Telegraph	62,548	...		56,200	...		39,000	...	
Marine	382,986	...		273,500	...		288,500	...	
Military	13,012,338	...		13,702,900	...		13,373,600	...	
Public Works	5,289,540	...		4,715,800	...		5,290,900	...	
Remittance Account between England and India	2,211,640	234,859		1,097,500	182,500		1,128,900	120,500	
TOTAL	37,497,693	234,859	37,732,552	36,515,100	182,500	36,697,600	37,330,700	120,500	37,451,200
NET			236,551			948,600			0
Secretary of State's Bills drawn	...	12,136,279	12,136,279	...	15,250,000	15,250,000	...	14,000,000	14,000,000
TOTAL RECEIPTS	148,730,530	26,884,172		151,198,200	21,292,500		148,777,800	20,019,300	
Opening Balance	12,754,478	4,720,585		13,195,785	5,280,829		13,733,085	5,614,329	
GRAND TOTAL	161,491,008	31,610,757		164,393,985	26,573,329		162,510,885	25,633,629	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 26th March 1888.

E. W. KELLNER,
Deputy Comptroller General

*Expenditure of the Govt. of India, in India and in England—continued.**Figures nearest to 100 in columns for Estimates.*

	ACCOUNTS, 1886-87.			REVISED ESTIMATE, 1887-88.			BUDGET ESTIMATE, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>
Brought forward	96,180,302	21,064,878		96,159,300	16,631,400		95,122,900	16,228,200	
to Municipalities, ive States, &c.	1,053,260	...	1,053,260	689,800	...	689,800	670,000	...	670,000
NET			0			422,500	.		486,800
ments to Railway panies on Capital ount— or discharge of De- benture . . . . .	...	1,417,800		...	426,000		...	3,014,000	
or Expenditure	3,641,145	1,594,076	*	4,554,700	2,718,600		4,279,300	2,901,300	
TOTAL	3,641,145	3,011,876	6,653,021	4,554,700	2,144,600	7,699,300	4,279,300	5,915,300	10,194,600
NET			684,373			716,900			3,143,100
stances— nd Money Orders .	10,519,085	...		11,646,300	...		12,794,100	...	
er Departmental ccounts	155,388	...		291,600	...		219,000	...	
Payments into Civil suries by— ost Office	2,137,247	...		934,300	...		946,300	...	
uaranteed Railways ssues from Civil suries to— elegraph	3,722,951	...		3,400,200	...		3,247,400	...	
arine	62,234	...		56,200	...		39,900	...	
ilitary	378,399	...		273,500	...		288,300	...	
ublic Works	12,916,977	...		13,702,000	...		13,373,000	...	
ntittance Account etween England and dia	5,176,278	...		4,145,800	...		5,200,000	...	
	174,268	2,253,174		115,200	1,183,000		108,200	1,211,700	
TOTAL	35,242,827	2,253,174	37,496,001	34,566,000	1,183,000	35,749,000	36,368,800	1,211,700	37,520,500
NET			0			0			69,300
tary of State's Bills	12,177,689	...	12,177,689	14,691,100	...	14,691,100	14,548,500	...	14,548,500
L DISBURSEMENTS	148,295,223	26,329,928		150,660,900	20,959,000		150,929,500	23,355,200	
losing Balance	13,195,785	5,280,829		13,733,085	5,614,329		11,581,335	2,278,429	
AND TOTAL	161,491,008	31,610,757		164,393,985	26,573,329		162,510,885	25,633,629	

E. GAY,
Controller General.E. J. SINKINSON,
Offg. Secretary to the Government of India.

D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Accounts, 1886-87.										
Balance at end of 1885-86(a)	11,470	381,267	18,863	101,874	365,052	460,108	332,696	824,869	886,893	3,383,009
Added in 1886-87	384	...	95,728	...	52,488	...	23,820	144,062	...	316,48
Spent in 1886-87	...	119,537	...	29,745	...	10,120	...	...	121,415	280,81
Balance at end of 1886-87	11,854	261,730	114,591	72,129	417,540	449,988	356,516	968,931	765,478	3,418,75
Revised Estimate, 1887-88.										
Balance at end of 1886-87 (by Accounts).	11,854	261,730	114,591	72,129	417,540	449,988	356,516	968,931	765,478	3,418,75
Added in 1887-88	3,000	...	41,200	...	165,700	...	...	83,800	...	293,70
Spent in 1887-88	...	17,000	...	19,000	...	128,600	12,600	..	88,200	266,00
Balance at end of 1887-88	14,854	244,130	155,791	53,129	583,240	321,388	343,916	1,052,731	677,278	3,446,45
Budget Estimate, 1888-89.										
Balance at end of 1887-88 (by Revised Estimate).	14,854	244,130	155,791	53,129	583,240	321,388	343,916	1,052,731	677,278	3,446,45
Added in 1888-89	3,100	...	(b) 1,900	4,800	...	...	...	...	...	9,80
Spent in 1888-89	...	89,300	(c) 900	...	73,000	90,800	61,300	41,500	136,600	493,40
Balance at end of 1888-89	17,954	154,830	156,791	57,929	510,240	230,588	282,616	1,011,231	540,678	2,962,85

(a) See Appropriation Report, Abstract D.

(b) Upper Burma.

(c) Lower Burma.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 26th March 1888.

Figures to nearest 100.

Net Revenue.

	ACCOUNTS, 1886-87.				REVISED ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.			
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.
Land Revenue	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Opium	23,055,724	35,209	23,020,515	3,464,252	19,556,263	22,982,900	43,100	22,939,800	3,519,100	19,420,700	23,090,500	37,000
Salt	8,942,976	68	8,942,908	2,729,063	6,213,845	8,544,200	500	8,543,700	2,512,100	6,031,600	8,453,900	200
Stamps	6,657,044	30,361	6,627,283	486,172	6,141,111	6,723,100	32,100	6,691,000	429,400	6,261,600	8,124,500	29,000
Excise	3,751,280	45,494	3,705,786	146,814	3,558,972	3,848,100	44,600	3,803,500	163,800	3,639,700	4,609,500	43,500
Provincial Rates	4,375,174	38,744	4,336,430	116,730	4,219,700	4,503,100	32,000	4,471,100	122,500	4,348,600	4,609,500	29,400
Customs	2,999,861	6,850	2,993,011	51,105	2,941,906	2,998,700	6,000	2,992,700	64,000	2,928,700	3,013,300	5,200
Assessed Taxes	1,246,293	28,118	1,218,175	135,818	1,082,357	1,346,600	27,700	1,318,900	137,000	1,181,900	1,369,100	27,800
Forest	1,354,735	27,067	1,327,668	50,158	1,277,510	1,417,100	22,300	1,394,800	30,600	1,364,200	1,451,800	20,500
Registration	1,103,970	1,499	1,102,471	719,765	382,706	1,141,700	2,400	1,139,300	763,300	376,000	1,171,600	1,400
Tributes from Native States	299,059	1,122	297,937	184,845	113,092	310,200	1,000	309,200	188,900	120,300	307,900	1,100
	695,415	...	695,415	...	695,415	740,000	...	740,000	...	740,000	767,900	...
Deduct—Assignments and Compensations	54,482,131	214,532	54,267,599	8,084,722	46,182,877	54,555,700	211,700	54,344,000	7,930,700	46,413,300	56,212,400	195,100

TOTAL NET REVENUE					44,735,940					44,944,200		

Net Expenditure.

	ACCOUNTS, 1886-87.				REVISED ESTIMATE, 1887-88.				BUDGET ESTIMATE, 1888-89.			
	Gross Expenditure.	Receipts.	Net Expenditure.	Charges in respect of Collection.	Gross Expenditure.	Receipts.	Net Expenditure.	Charges in respect of Collection.	Gross Expenditure.	Receipts.	Net Expenditure.	Charges in respect of Collection.
Interest	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Post Office, Telegraph, & Mint.	4,310,403	670,518	3,639,885	3,639,885	5,518,700	740,200	4,778,500	4,778,500	4,508,400	656,300	3,852,100	3,852,100
Civil Departments	2,145,262	2,027,482	117,780	117,780	2,250,200	2,116,600	69,600	69,600	2,131,300	2,131,300	59,900	59,900
Miscellaneous Civil Charges	12,608,510	1,461,053	11,236,858	11,236,858	12,897,300	1,419,500	11,477,800	11,477,800	13,048,300	1,424,000	11,624,300	11,624,300
Famine Relief and Insurance	4,701,057	848,274	3,852,783	3,852,783	4,777,200	1,349,900	3,427,300	3,427,300	4,857,900	1,160,200	3,697,700	3,697,700
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	399,020	...	399,020	399,020	93,300	...	93,300	93,300	73,200	...	73,200	73,200
Railways Revenue Account	183,077	...	183,077	183,077	81,700	...	81,700	81,700	43,800	...	43,800	43,800
Irrigation	15,606,427	14,477,759	1,128,668	1,128,668	16,567,100	14,412,800	2,154,300	2,154,300	17,209,600	15,184,700	2,114,900	2,114,900
Buildings and Roads	2,310,654	1,050,705	653,949	653,949	2,454,400	1,706,500	777,900	777,900	2,582,300	1,758,700	823,600	823,600
Army Services	5,201,707	727,574	4,474,133	4,474,133	5,599,600	566,200	5,033,400	5,033,400	5,592,900	555,100	5,037,800	5,037,800
Special Defence Works	19,555,042	985,003	18,570,039	18,570,039	20,450,700	979,900	19,470,800	19,470,800	19,969,000	921,800	19,047,200	19,047,200
	325,026	...	325,026	325,026	568,900	...	568,900	568,900	1,121,500	...	1,121,500	1,121,500
Provincial and Local Surpluses and Deficits	67,376,851	22,855,003	44,521,848	44,521,848	71,304,100	23,370,900	47,933,200	47,933,200	71,329,100	23,798,100	47,531,000	47,531,000
	+ 316,482	— 28,817	+ 35,665	+ 35,665	+ 293,700	— 266,000	+ 27,700	+ 27,700	+ 9,500	— 493,400	— 483,600	— 483,600
TOTAL NET EXPENDITURE			44,557,513	44,557,513			47,960,900	47,960,900			47,047,400	47,047,400
Surplus (+) or Deficit (—)			+ 178,427	+ 178,427			— 3,016,700	— 3,016,700			— 693,000	— 693,000
			44,735,940	44,735,940			44,944,200	44,944,200			46,340,400	46,340,400

FORT WILLIAM,

DEPT. OF FINANCE AND COMMERCE;

The 26th March 1888.

E. W. KELLNER,
Deputy Comptroller General.E. GAY,
Comptroller General.E. J. SINKINSON,
Offg. Secretary to the Government of India.

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1886-87.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1886-87.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS.		IV. Miscellaneous Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE— Income from land, the property of the Funds	18,184	3,021	189,044	52	24,536	234,837
STAMPS— Sale of Stamps . . . . .	...	3,398	...	...	...	3,398
EXCISE— License Fees and Duties	1,880	21,563	38	...	...	23,481
PROVINCIAL RATES— Rates and Cesses on Lands Miscellaneous	147 ...	694 ...	... ...	... ...	... 365	841 365
ASSESSED TAXES— Taxes upon Houses Licenses on Trades and Professions Chowkidari Tax Octroi Miscellaneous (including Taxes on Horses and Carriages)	4,204 7,214 11,835 39,908 1,001	33,711 1,855 673 2,597 1,586	... ... ... ... ...	... ... ... ... ...	... ... ... ... 63	37,915 9,069 12,508 42,505 2,650
REGISTRATION— Fees and Miscellaneous . . . . .	...	229	392	...	...	621
POLICE— Fees, Fines, and Forfeitures Unclaimed property Miscellaneous (including Cattle-pound Receipts)	2,752 10 1,767	1,713 28 364	6	5	486 ... 2,326	4,962 38 4,657
MARINE— Hire of Vessels Sale-proceeds of Vessels and Stores Pilotage Receipts Other Fees and Dues . . . . .	... ... ... ...	... ... ... ...	4,648 326 18,359 243,427	496 1,561 22,877 170,722	979 8,890	6,123 1,887 41,236 423,039
EDUCATION— School-fees Miscellaneous	31 ...	581 67	... ...	... ...	15,058 2,845	15,670 2,912
MEDICAL— Hospital Receipts (including sale of Medicines)	50	327	...	...	...	377
MINOR DEPARTMENTS— Agriculture— Public Gardens Public Exhibitions and Fairs Sanitation— Conservancy Tax and Fees Sales of Manure, &c. Water-supply— Sale of Water Other Receipts	314 ... 11,447 5,280 41 403	33 853 76 553 ... ...	... ... ... 1,058 5,008 ...	... ... ... ... 1,226 ...	... ... ... ... ... ...	347 853 11,523 6,891 6,275 403
INTEREST— Interest on Government Securities and other Invest- ments	90	1,373	9,476	307	11,477	22,723
SUPERANNUATIONS— Contributions towards pensions, &c. . . . .	...	52	...	...	...	52
MISCELLANEOUS— Sales of old Materials Sales of Land and Houses Contributions (including Grants-in-aid from Govern- ment) Rents of Houses Sales of Fruit, Grass, &c. Miscellaneous	119 132 8,385 1,975 15,507 5,390	28 132 4,992 14,598 368 3,426	350 915 47,764 41,465 157 52,278	169 ... 17,052 252 ... 1,787	19 1,600 65,025 293 62 7,249	685 2,779 143,218 58,583 16,094 70,130
PUBLIC WORKS— Tolls and Ferries Miscellaneous . . . . .	... 11	523 273	216,391 33,971	... 11	54,323 5,461	271,237 39,727
DEPOSITS AND ADVANCES— Loans from Government Loans by Public Subscription Sale-proceeds of Investments Stock Accounts Other Deposits and Advances	138,077 341	99,887 784	865,073 821,836 153,331 5,563 22,998 12,310	216,317 65,426 987 7,974	201,057 6,555	1,520,611 887,262 153,331 5,563 23,985 27,964
TOTAL RECEIPTS . Rx.	138,418	100,671	1,881,111	290,904	207,612	2,618,716
OPENING BALANCE* . Rx.	47,665	23,932	255,471	173,122	68,273	568,463
GRAND TOTAL . Rx.	186,083	124,603	2,136,582	464,026	275,885	3,187,179

* The differences between these and the corresponding closing balances of 1885-86 are explained in the detailed accounts.

LOCAL FUNDS for 1886-87.

Statements marked I to IV.)

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS.		IV. Miscellaneous Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
Disbursements.						
INTEREST—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Interest upon debt	674	...	225,365	7,962	4,394	238,305
REFUNDS—						
Refunds of Taxes	601	439	...	386	...	1,516
Miscellaneous Refunds	108	573	80	348	556	1,665
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	44	...	...	...	269	313
Rate and Cess Collecting Establishments	236	2,314	...	9,372	...	11,082
Other Collecting Establishments	998	883	78,826	...	6,596	87,303
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	12,164	3,225	215,087	4,487	3,422	238,385
Contributions towards Establishment in Government Offices	75	1,692	150	358	207	2,482
LAW AND JUSTICE—						
Criminal Courts . . . . .	...	4,675	...	...	...	4,675
Jails . . . . .	...	803	...	...	...	803
POLICE—						
Executive Force	19,674	19,808	5,056	2,225	41,223	88,076
Miscellaneous (including Cattle-pounds)	780	1,508	...	51	7,219	9,558
MARINE—						
Dockyard and Port Establishments . . . . .	...	...	111,877	37,300	3,533	152,800
Pilotage Establishments . . . . .	...	...	13,772	18,960	...	32,732
Ship and Boat Establishments . . . . .	...	...	35,383	11,792	2,924	50,099
Light-houses and Light-ships . . . . .	...	...	21,170	6,126	...	27,296
Building, purchase, and repair of Ships . . . . .	...	...	21,107	20,805	241	42,153
Miscellaneous . . . . .	...	...	58,508	16,667	767	75,942
EDUCATION—						
Inspection . . . . .	...	38	...	...	33	71
Colleges and Schools	227	4,711	...	...	19,781	24,719
Scholarships and Prizes . . . . .	...	911	...	...	1,642	2,553
Grants-in-aid	115	3,533	...	...	110	3,758
MEDICAL—						
Professional Establishment	184	20	2,427	1,136	...	3,767
Hospitals and Dispensaries	8,251	4,859	4,050	78	5,791	23,029
Vaccination	1,086	1,611	...	...	24	2,721
Medical Schools . . . . .	...	575	...	...	...	575
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other Charges)	6,030	1,692	...	...	...	7,722
Cemeteries (Establishment and other Charges)	607	14	...	...	...	621
Public Fairs and Exhibitions . . . . .	...	504	...	...	...	504
Conservancy (Establishment and other Charges)	45,079	16,894	4,177	...	888	67,038
Water-supply (Establishment and other Charges)	1,527	1,414	2,380	...	...	5,321
Statistical Establishments . . . . .	...	231	...	...	600	831
SUPERANNUATIONS—						
Pensions and Gratuities . . . . .	...	499	1,510	664	92	2,765
MISCELLANEOUS—						
Rents, Rates, and Taxes	35	8	157,823	...	382	158,248
Petty Establishments	218	2,987	...	...	...	3,201
Miscellaneous	13,605	3,758	68,940	3,916	27,313	117,532
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	407	570	12,676	5,536	229	19,418
Stock not chargeable to any particular work . . . . .	...	...	4,662	...	...	4,662
Original Works—						
Buildings	12,542	3,535	63,711	1,845	15,998	430,464
Roads		1,851	2,242	261	1,121	
Port Appliances . . . . .		...	3,432	80,524	...	
Other Works		1,086	212,847	28,808	661	
Maintenance and Repairs—						
Buildings	15,333	1,661	5,380	1,442	122	76,782
Roads		2,702	1,322	1,010	26	
Port Appliances		55	11,814	3,123	...	
Other Works		855	12,837	3,707	5,007	
Petty Construction and Repairs . . . . .	...	6,753	2,235	566	822	...
DEPOSITS AND ADVANCES—						
Repayment of loans from Government	140,690	99,333	1,368,846	269,545	152,093	2,022,417
Repayment of loans from the public . . . . .	...	385	17,081	...	33,096	50,177
Investment in Government Securities or otherwise	317	319	182,132	...	7,540	190,006
Stock Account . . . . .	...	...	127,806	1,360	44,637	174,520
Other Deposits and Advances	2,012	637	9,082	...	...	9,082
	...	...	30,386	3,347	3,137	39,519
TOTAL DISBURSEMENTS . Rx.	143,019	108,674	1,727,423	274,252	240,422	2,485,790
CLOSING BALANCE . Rx.	43,064	23,929	409,159	189,774	35,463	701,389
GRAND TOTAL . Rx.	186,083	132,603	2,136,582	464,026	275,885	3,187,179

I.—Account of CANTONMENT FUNDS for 1886-87.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts.										
LAND REVENUE—										
Income from land, the property of the Funds	Rx. 2,422	Rx. 1,542	Rx. 61	...	Rx. 278	Rx. 6,021	Rx. 6,393	Rx. 5	Rx. 1,462	Rx. 18,184
Excise—										
License Fees and Duties	1,849	...	...	...	...	...	...	...	31	1,850
PROVINCIAL RATES—										
Rates and Cesses on Lands	120	...	...	...	...	...	...	...	27	147
Assessed Taxes—										
Taxes upon Houses	...	...	664	160	...	...	...	...	3,380	4,204
Licenses on Trades and Professions	903	...	...	...	999	3,545	977	...	860	7,214
Chowkidari Tax	1,918	58	...	...	1,502	3,269	5,023	...	5	11,835
Octroi	6,632	7,436	...	...	...	4,545	14,548	...	6,747	39,908
Miscellaneous (including Taxes on Horses and Carriages)	6	12	62	37	161	220	249	...	254	1,001
POLICE—										
Fees, Fines, and Forfeitures	187	4	307	3	146	553	1,040	58	454	2,752
Unclaimed property . . . . .	...	...	...	...	...	...	...	...	10	10
Miscellaneous (including Cattle-pound Receipts)	139	215	152	126	187	452	238	74	184	1,767
EDUCATION—										
School-fees . . . . .	...	...	...	...	...	...	...	...	31	31
MEDICAL—										
Hospital Receipts (including sale of Medicines)	1	42	...	...	...	...	...	...	7	50
Minor Departments—										
Agriculture—										
Public Gardens	76	...	...	...	...	...	...	...	238	314
Sanitation—										
Conservancy Tax and Fees	742	1,381	489	26	228	3,760	510	48	4,263	11,447
Sales of Manure, &c.	128	170	...	...	...	424	1,307	41	3,210	5,280
Water-supply—										
Sale of Water	41	...	...	...	...	...	...	...	...	41
Other Receipts . . . . .	...	...	...	...	17	...	386	...	...	403
INTEREST—										
Interest on Government Securities and other Investments	20	...	...	...	...	...	...	...	70	90
MISCELLANEOUS—										
Sales of old Materials	7	...	...	...	...	...	...	...	112	119
Sales of Land and Houses . . . . .	...	...	...	...	...	...	...	...	132	132
Contributions (including Grants-in-aid from Government)	2,262	1,422	1,502	258	381	639	514	1,007	480	8,385
Rents of Houses	79	544	301	...	...	...	...	...	1,151	1,975
Sales of Fruit, Grass, &c.	243	1,009	1,076	63	827	6,177	4,401	236	1,475	15,507
Miscellaneous	894	227	490	11	38	1,427	1,467	18	818	5,390
PUBLIC WORKS—										
Miscellaneous . . . . .	...	...	...	...	...	...	...	...	11	11
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	27	293	...	...	...	...	...	...	21	341
TOTAL RECEIPTS . Rx.	18,696	14,355	5,004	684	4,674	31,032	37,053	1,487	25,433	138,418
OPENING BALANCE . Rx.	4,746	3,168	1,063	167	2,194	15,785	19,020	146	11,376	47,665
GRAND TOTAL . Rx.	23,442	17,523	6,067	851	6,868	46,817	46,073	1,633	36,809	186,083

* This balance exceeds the closing balance of last year's account by Rx. 117 owing to subsequent adjustments.

II.—Account of TOWN and BAZAR FUNDS for 1886-87.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from land, the property of the Funds	225	...	1,441	...	1,157	...	103	...	95	3,021
STAMPS—	3,398	...	...	...	...	...	...	...	...	3,398
Sale of Stamps	17,378	...	4,185	...	...	...	...	...	...	21,563
Excise—	210	...	...	...	484	...	...	...	...	694
License Fees and Duties	238	...	3,994	...	...	29,240	101	...	138	33,711
PROVINCIAL RATES—	129	...	...	...	...	1,707	17	...	2	1,853
Rates and Cesses on Lands	538	...	...	...	...	...	145	...	...	673
Assessed Taxes—	2,897	...	...	...	...	...	...	...	...	2,897
Taxes upon Houses	81	...	1,368	2	...	...	6	...	229	1,586
Licenses on Trades and Professions	229	...	...	...	...	...	...	...	...	229
Chowkidari Tax	1,317	...	304	...	...	...	...	...	...	1,713
Octroi	24	...	4	...	...	...	...	...	2	28
Miscellaneous (including Taxes on Horses and Carriages)	13	...	541	...	...	...	...	...	10	564
Registration—	6	...	571	...	...	4	...	...	...	581
Fees and Miscellaneous	...	...	67	...	...	...	...	...	...	67
POLICE—	...	...	316	...	...	3	...	...	8	327
Fees, Fines, and Forfeitures	...	...	...	...	...	...	...	...	...	...
Unclaimed property	...	...	...	...	...	...	...	...	...	...
Miscellaneous (including Cattle-pound Receipts)	...	...	...	...	...	...	...	...	...	...
Proportions—	...	...	...	...	...	...	...	...	...	...
School-fees	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...
MEDICAL—	...	...	...	...	...	...	...	...	...	...
Hospital Receipts (including sale of Medicines)	...	...	...	...	...	...	...	...	...	...
MINOR DEPARTMENTS—	...	...	...	...	...	...	...	...	...	...
Agriculture—	...	...	...	...	...	...	...	...	...	...
Public Gardens	24	...	...	...	...	1	8	...	...	33
Public Exhibitions and Fairs	...	...	...	...	...	853	...	...	...	853
Sanitation—	...	...	...	...	...	...	...	...	...	...
Conservancy Tax and Fees	...	...	69	...	...	...	...	...	7	76
Sales of Manure, &c.	1	...	...	...	...	528	23	...	1	533
INTEREST—	1,331	...	...	...	...	37	...	...	5	1,373
Interest on Government Securities and other Investments	...	...	...	...	...	...	...	...	...	...
SURBARNATIONS—	52	...	...	...	...	...	...	...	...	52
Contributions towards pensions, &c.	12	...	...	...	...	...	...	...	...	...
MISCELLANEOUS—	...	...	...	...	...	...	...	...	...	...
Sales of old Materials	...	...	16	...	...	...	...	...	...	...
Sales of Land and Houses	...	...	46	6	...	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	50	...	2,375	957	...	...	...	...	...	...
Rents of Houses	148	...	13,381	243	...	...	...	...	1,585	4,992
Sales of Fruit, Grass, &c.	14	...	...	...	...	485	...	...	328	14,598
Miscellaneous	342	...	99	32	...	...	...	...	182	368
PUBLIC WORKS—	...	...	...	...	...	...	...	...	...	...
Tolls and Fares	...	...	247	...	...	...	...	...	...	...
Miscellaneous	...	...	60	...	...	...	...	...	...	...
DEPOSITS AND ADVANCES—	651	...	20	...	...	...	...	...	...	...
Other Deposits and Advances	...	...	...	...	...	...	...	...	...	...
TOTAL RECEIPTS	28,998	...	29,139	1,240	2,080	34,049	564	...	4,601	100,671
OPENING BALANCE	3,295	...	9,635	144	1,110	6,312	661	...	1,775	23,932
GRAND TOTAL	32,293	...	38,774	1,384	3,190	40,361	1,225	...	6,376	124,603

[illegible]

Of this Rx. 378 represents the balance of the Secunderabad Local Fund since transferred to the books of the Comptroller, Hyderabad.

III.—Account of PORT FUNDS for 1886-87.

	PRESIDENCY FUNDS.				TOTAL.	OTHER FUNDS.				TOTAL.
	Calcutta.	Madras.	Bombay.			Burma.	Bengal.	Madras.	Bombay.	
Receipts.										
LAND REVENUE—										
Income from land, the property of the Funds										
Excise—										
License Fees and Duties	17,091	...	171,953		189,044	...	...	...	53	52
Registration—										
Fees and Miscellaneous	...	...	38		38	...	...	...	...	...
Police—										
Fees, Fines, and Forfeitures	...	...	392		392	...	...	...	...	...
Marine—										
Hire of Vessels	...	...	6		6	...	...	...	5	5
Sale-proceeds of Vessels and Stores	2,195	...	2,453		4,648	323	15	...	158	496
Portage Receipts	...	288	38		326	1,107	29	...	...	1,361
Other Fees and Dues	187,532	...	18,359		18,359	14,365	...	1,093	7,419	22,877
Miscellaneous—										
Salutation—	...	24,193	31,712		243,427	71,352	5,530	19,981	73,959	170,722
Sale of Manganese, &c.	...	...	1,058		1,058	...	...	...	...	...
Water-supply—	...	...	5,008		5,008	...	341	...	885	1,226
Sale of Water	...	...	...		...	...	...	...	...	...
Interest—										
Interest on Government Securities and other Investments	3,634	...	5,842		9,476	...	78	...	229	307
MISCELLANEOUS—										
Sales of old Materials	350	...	...		350	11	...	...	158	169
Sales of Land and Houses	105	...	810		915	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	47,764	...	...		47,764	1,552	...	...	15,500	17,052
Rents of Houses	475	...	40,990		41,465	...	...	...	252	252
Sales of Fruit, Grass, &c.	...	...	157		157	...	...	...	...	...
Miscellaneous	1,359	...	50,919		52,278	...	74	...	1,713	1,787
PUBLIC WORKS—										
Tolls and Ferries	...	...	216,391		216,391	...	...	...	...	...
Miscellaneous	17,083	...	16,888		33,971	...	...	11	...	11
DEBITS AND ADVANCES—										
Loans from Government	310,000	...	511,836		821,836	426	...	...	65,000	65,426
Loans by Public Subscription	76,131	...	83,200		159,331	...	...	...	...	...
Sale-proceeds of Investments	...	...	5,563		5,563	...	...	...	...	...
Stock Account	10,511	...	22,998		33,509	987	...	...	...	987
Other Deposits and Advances	162	...	12,148		12,310	486	...	...	7,488	7,974
TOTAL RECEIPTS . Rs.	668,382	24,481	1,188,248		1,881,111	90,569	6,067	21,449	175,819	290,904
OPENING BALANCE . Rs.	926,694	66,306	162,471		255,471	13,946	9,484	76,960	79,732	173,122
GRAND TOTAL . Rs.	695,076	90,787	1,350,719		2,136,582	104,515	8,551	98,409	255,551	464,026

INTEREST—									
Interest upon Debt	53,640	171,725	225,365	498	...	...	...	7,464	7,962
REFUNDS—									
Refunds of Taxes	...	...	...	...	...	...	...	...	...
Miscellaneous Refunds	...	...	...	...	...	...	...	386	386
	...	...	...	...	...	...	...	27	348
CHARGES OF COLLECTION OF REVENUE—									
Rates and Cess Collecting Establishments	...	...	...	...	...	...	...	...	...
Other Collecting Establishments	31,255	47,571	78,826	...	...	...	...	9,372	9,372
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	11,630	203,457	215,087	2,859	...	...	...	1,628	4,487
Contributions towards Establishment in Government Offices	...	150	150	278	...	...	...	80	358
POLICE—									
Executive Force	3,322	1,534	5,056	1,570	...	...	...	535	2,225
Miscellaneous (Cattle-pounds)	...	...	...	...	...	...	...	51	51
MARINE—									
Dockyard and Port Establishments	32,351	9,899	111,877	21,993	69,627	1,762	7,377	6,298	37,395
Photage Establishments	...	13,772	13,772	14,573	...	...	...	4,385	18,960
Ship and Boat Establishments	14,716	19,889	35,383	4,851	...	...	...	5,233	11,702
Light-houses and Light-ships	16,763	3,449	21,170	...	...	...	...	3,803	6,126
Building, purchase, and repair of Ships	12,831	8,276	21,107	15,814	...	...	...	2,668	20,805
Miscellaneous	2,225	56,281	58,508	4,208	202	...	2,459	10,000	16,667
MEDICAL—									
Professional Establishment	...	2,427	2,427	512	...	...	...	624	1,116
Hospitals and Dispensaries	...	4,050	4,050	...	...	78	...	...	78
MINOR DEPARTMENTS—									
Conservancy (Establishment and other Charges)	281	3,896	4,177	...	...	...	...	...	...
Water-supply (Establishment and other Charges)	...	2,380	2,380	...	...	...	...	...	...
SUPERANNUATIONS—									
Pensions and Gratuities	470	782	1,510	226	258	77	69	292	664
MISCELLANEOUS—									
Rents, Rates, and Taxes	10,111	147,712	157,823	...	...	...	...	...	...
Miscellaneous	40,500	22,440	68,940	3,115	...	694	...	107	3,916
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	12,663	12,676	2,373	13	81	990	2,102	5,536
Stock not chargeable to any particular work	...	4,662	4,662	...	...	...	...	...	...
Original Works—									
Buildings	63,319	335	63,711	425	...	...	...	1,420	1,845
Roads	1,886	356	2,242	261	...	...	...	...	261
Port Appliances	3,267	165	3,432	...	...	329	722	79,473	80,524
Other Works	2,477	8,568	21,547	9,801	...	...	12,687	6,920	28,808
Maintenance and Repairs—	...	...	...	...	...	...	...	...	...
Buildings	...	5,380	5,380	780	...	...	108	554	1,442
Roads	1,322	1,322	1,322	1,010	...	...	...	...	1,010
Port Appliances	8,634	3,180	11,814	...	...	...	...	3,123	3,123
Other Works	3,022	9,215	12,817	5,532	...	...	175	...	3,707
Petty Construction and Repairs	1.5	2,120	2,235	...	...	...	341	225	566
DEPOSITS AND ADVANCES—									
Repayment of loans from Government	11,239	5,842	17,081	...	...	...	...	...	...
Repayment of loans from the Public	62,132	120,000	182,132	...	...	...	...	...	...
Investment in Government Securities	5,400	127,896	127,896	...	...	...	...	1,360	1,360
Stock account	9,082	...	9,082	...	...	...	...	...	...
Other Deposits and Advances	...	30,386	30,386	495	...	...	...	2,852	3,347
TOTAL DISBURSEMENTS . Rx.									
	609,992	1,045,541	1,727,423	89,184	71,890	6,847	27,189	151,032	274,252
CLOSING BALANCE . Rx.									
	85,184	395,178	409,159	15,331	18,897	1,704	71,220	101,519	189,774
GRAND TOTAL . Rx.									
	695,176	1,440,719	2,136,582	104,515	90,787	8,551	98,409	252,551	464,026

IV.—Account of MISCELLANEOUS FUNDS for 1886-87.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE— Income from land, the property of the Funds . . . . .	...	...	17,299	...	6,188	...	1,049	...	...	24,536
PROVINCIAL RATES— Miscellaneous	365	...	...	...	...	...	...	...	...	365
ASSESSED TAXES— Miscellaneous (including Taxes on Horses and Carriages) . . . . .	...	...	...	...	...	...	...	...	63	63
POLICE— Fees, Fines, and Forfeitures Miscellaneous (including Cattle-pound Receipts)	156	426	...	...	...	...	927	...	60 1,243	486 2,326
MARINE— Hire of Vessels Other Fees and Dues . . . . .	...	...	...	...	979 7,702	...	...	...	1,188	979 8,890
EDUCATION— School-fees Miscellaneous	62	...	324 1,322	...	242 5	...	...	14,429 1,518	1	15,058 2,845
INTEREST— Interest on Government Securities and other Investments	159	...	25	401	9,352	95	771	120	554	11,477
MISCELLANEOUS— Sales of old Materials Sales of Land and Houses Contributions (including Grants-in-aid from Government) Rents of Houses Sales of Fruit, Grass, &c. Miscellaneous . . . . .	...	...	1,600 6,420 ... 55 149	...	19 53 3,813	...	...	...	...	19 1,600 65,025 -93 62 7,249
PUBLIC WORKS— Tolls and Ferries Miscellaneous . . . . .	...	...	...	...	54,323	...	5,461	...	...	54,323 5,461
DEPOSITS AND ADVANCES— Other Deposits and Advances . . . . .	...	...	2,238	...	5	92	...	...	4,220	6,555
TOTAL RECEIPTS . Rx.	989	426	29,432	401	82,681	2,957	10,514	16,067	64,245	207,612
OPENING BALANCE . Rx.	172	422	1,769	379	54,830	2,365	6,136	2,194	956	68,273
GRAND TOTAL . Rx.	1,161	848	31,201	730	137,511	5,222	16,650	18,261	64,301	275,885

* This is less than the closing balance of the previous account by Rx. 1,072, representing the debit balances of the Kathiwar Mahikanta Rawabanta and Palamur Police Funds included in this statement for the first time.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1886-87.

ACCOUNT

OF

MUNICIPALITIES FOR 1886-87.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT OF MUNICIPALITIES for 1886-87.

	India.	Central Provinces.	Burma.	Assam.	BENGAL.		North-Western Provinces and Oudh.	Punjab.	MADRAS.		BOMBAY.		TOTAL.
	Rz.	Rz.	Rz.	Rz.	Presidency Corporation.	District Municipalities.	Rz.	Rz.	Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	Rz.
By Balance in hand at the close of last year—(a)													
On account of Deposits payable on demand	5,366	...	1,435	...	4,224	3,466	265	42,150	19,766	9,361	17,418	103,461	
On account of Municipal Balance	6,642	42,282	26,855	2,231	78,853	36,666	43,570	101,553	13,623	28,856	110,896	501,644	
TOTAL CASH BALANCE	12,008	42,282	28,290	2,231	83,077	39,562	43,835	143,703	33,339	38,217	137,354	605,105	
A.—MUNICIPAL TAXES.													
1.—Octroi	21,412	49,492	...	...	...	...	186,794	239,375	...	...	129,134	771,424
2.—Assessed Taxes— (e.g., Conservancy Cess, Licenses on Trades, &c., in the following details.)													
Arrear collections for the previous year	287	44	346	...	688	3,369	1,878	...	519	1,460	709	4,733	
Arrear collections for the current year	999	1,327	13,975	...	22,525	36,904	26,011	...	6,910	14,050	48,901	195,254	
Penalties	63	6	...	...	805	357	42	...	29	83	...	1,455
3.—Tax on Houses and Lands	749	2,122	34,214	2,926	179,666	132,864	2,733	9,993	36,536	45,819	148,887	272,268	
4.—Tax on Vehicles	35	180	7,055	147	8,936	14,643	1,332	293	4,549	7,834	33,453	6,386	
5.—Tax on Animals	15	...	...	38	4,552	2,320	60	622	2,659	5,613	...	1,716
6.—Other Taxes, Tolls, &c.	9	187	2,578	1,790	...	13,815	2,183	1,647	10,058	31,972	1,576	82,182	
7.—Water Rate	57	1,997	10,328	194	61,638	2,940	...	100	14,196	...	77,465	177,767	
B.—MISCELLANEOUS RECEIPTS.													
1.—Realizations under special Acts	73	3,465	3,600	1,673	2,202	11,401	7,152	307	...	1,259	3,727	34,859	
2.—Proceeds of Land, &c.	1,785	85	30	669	1,938	1,956	303	760	397	429	168	16,103	
3.—Income derived from Markets, &c.— (Rents, fees, sale of refuse, &c.)	2,268	6,520	39,049	1,238	18,326	4,162	5,089	6,923	1,843	7,987	18,397	124,065	
4.—Conservancy and Road cleaning— (Fees, sale-proceeds of night-soil, street refuse, &c.)	191	259	427	119	3,794	521	6,040	8,891	2,344	1,823	470	8,452	
5.—Municipal Fines	420	338	967	131	975	2,562	2,330	994	1,449	1,628	812	14,006	
6.—Sundries— (Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	6,403	16,341	105,470	2,089	22,802	35,262	42,451	65,150	31,756	38,655	30,097	452,086	
TOTAL REVENUE	34,766	82,363	218,039	11,034	330,847	263,076	284,368	326,832	113,245	158,312	490,069	2,612,860	
C.—DEBT.													
1.—Loans	...	...	...	...	242,040	7,480	4,174	22,800	...	4,243	170,000	452,251
2.—Deposits— (Contractors' salaries unpaid, &c.)	28	157	3,259	149	15,456	4,282	28	139	13,021	13,217	272,706	335,640	
3.—Advances	1,179	5,982	26,896	192	27,775	9,148	15	228	6,168	424	1,566,020	1,647,003	
TOTAL RECEIPTS Rz.	35,973	88,502	248,194	11,375	616,118	283,986	288,585	340,999	132,434	176,196	2,498,795	5,077,754	
GRAND TOTAL Rz.	47,981	130,784	276,484	13,666	699,195	323,548	332,420	493,702	165,763	214,413	2,500,012	5,682,859	

(a) The differences between these and the corresponding closing balances of 1885-86 arise chiefly from the conversion into Municipalities of four Town Funds in Burma and one in the North-Western Provinces, and also to adjustments made in the accounts of 1887-88.

A.—GENERAL ESTABLISHMENT.														
1.—Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	1,238	3,931	13,479	656	16,962	19,284	8,936	15,795	5,864	9,511	18,589	18,506	133,241	
2.—Collection of Municipal Taxes (Establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)	4,481	8,105	4,335	982	7,478	12,488	25,452	27,566	4,580	3,629	21,713	17,389	138,191	
B.—PUBLIC SAFETY.														
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	4	88	2,764	5	2,066	4,184	10	364	175	49	7,091	3,034	19,834	
2.—Lighting (Establishment, purchase of lamps, oil, repairs, &c.)	457	887	6,296	164	27,928	14,464	8,166	4,516	2,810	7,274	29,592	16,123	118,677	
3.—Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	3,203	1,000	204	993	26,236	5,102	39,734	47,705			26,264	3,134	153,665	
C.—PUBLIC HEALTH.														
1.—Buildings and other works—														
(Erection of slaughter-houses, latrines, &c.)	940	1,890	4,494	225	2,202	6,288	18,177	3,326	1,447	3,815	6,702	15,925	65,431	
2.—Repairs to market, dispensary, &c.)	144	3,492	5,174	224	1,814	2,970	4,619	4,551	1,593	1,964	1,326	2,428	30,279	
3.—Maintenance of Medical Institutions—														
(Dispensary Establishment, purchase of medicines, &c.)	1,019	5,567	13,899	374	3,751	20,274	6,795	23,238	3,436	18,166	6,875	11,752	115,169	
4.—Vaccination (Establishment)	71	111	1,064	70	847	1,555	1,404	2,282	1,232	1,346	1,346	1,346	12,718	
5.—Water-Works (Establishment, repairs)	4,102	5,110	5,923	649	87,991	5,210	1,203	4,955	7,936	1,820	155,185	16,848	295,922	
6.—Road-watering (Establishment, purchase of water-carts, repairs, &c.)	278	208	3,316	43	3,259	5,388	4,829	5,382	817	129	7,327	8,104	39,140	
7.—Road-cleaning (Establishment, purchase and repair of dust-bins, &c.)	215	4,626	12,875	283	12,813	10,694	14,331	6,464		6,053	89,880	22,449	476,920	
8.—Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)	2,967	16,342	7,524	1,988	45,234	52,120	41,082	32,852	39,151	32,200		33,777	1,938	
Refunds, &c., of fines or over-assessment	1,216	30	2	24		431	93	72				90	1,560	
Remissions of Cess		3	322			8	1					1,226	1,560	
9.—Drainage Works (Establishment, repairs)		1,158	2,059	559	15,566	7,941	2,488	9,908	20,347	1,527	48,175	2,593	112,335	
10.—Other Measures—														
(a) Markets and Slaughter-houses (Establishment, Contingencies)	3	150	5,550	8	2,842		273	507	479	772	8,588	2,381	56,237	
(b) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	1,592	655	2,321	46	574	163	4,367	10,972	1,997	429	3,533	3,928	8,745	
11.—Contributions	1,467	100						1,510	473	5,032				
Contributions to Schools	1,373	8,826	23,467	524		9,708	9,431	44,695	1,065	22,258	3,260	48,902	173,509	
D.—PUBLIC INSTRUCTION.														
Contributions to Schools														
E.—PUBLIC CONVENIENCE.														
1.—Public Works (Establishment)	193	978	7,402	378		11,497	2,028	2,840	1,745	2,471	9,750	2,285	42,467	
New Works	3,959	2,801	34,465	2,753		3,278	49,327	51,001	45	5,519		17,602	179,836	
Repairs	2,356	11,571	14,728	324	24,533	35,177	4,060	23,657	8,622	17,012	4,6117	23,876	213,089	
2.—Survey of land		236	236			111	171	154		143		1,619	2,461	
3.—Other charges (Printing, rewards, &c.)	129	607	1,316	406		7,317	1,098	1,413	410	4,020	17,411	10,090	44,217	
4.—Contributions	50	905	20,835	61		2,126	18,242	1,460				5,107	48,786	
F.—MISCELLANEOUS														
	1,499	1,368		306	5,392	22,764	7,857	24,326	1,757	10,502		14,670	90,671	
TOTAL EXPENDITURE Rs.														2,575,098
Carried over Rs.														2,575,098

ACCOUNT of MUNICIPALITIES for 1886-87—concluded.

DISBURSEMENTS—cont'd.	India.	BENGAL.			North-Western Provinces and Oudh.	MADRAS.			BOMBAY.			TOTAL.
		Central Provinces.	Burma.	Assam.		Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.	Rz.
Brought over	32,999	80,512	1,41,174	12,069	296,178	294,615	275,977	350,611	97,337	155,644	305,538	2,575,098
C.—DEBT.												
1.—Loans (instalments payable during the year)		1,310	9,704	52	1,136	2,995	2,995	3,254	4,796	753	21,337	359,493
Interest	1,145	344	992	...	37	500	500	...	...	25	2,350	
2.—Deposits (salaries attached, contractors, &c.)	111	2,175	7,662	73	8,663	967	383	12,226	10,507	470	65,868	
3.—Advances (on account of Departmental Works, &c.)	56	5,661	3,173	48	14,739	3,507	214	104	11,800	11,454	270,051	338,582
			24,804	82	47,823	11,946		258	..	407	1,619,253	1,710,190
TOTAL DISBURSEMENTS	34,311	90,089	23,879	12,324	282,298	280,999		366,453	124,440	168,752	2,497,983	4,989,063
Closing Balance—												
On account of Deposits payable on demand	5,261	...	1,521	...	4,110	374		45,600	20,926	11,123	...	118,031
On account of Municipal Balance	8,409	40,695	35,084	1,282	141,721	37,131	51,947	81,649	20,377	34,538	2,029	575,705
GRAND TOTAL	47,981	130,784	276,484	13,606	699,195	323,548	332,420	493,702	165,703	214,413	2,500,012	5,682,859
Memorandum of Liabilities and Claims.												
Liabilities—												
Balance of Loans	11,929	89,023	120,417	1,531	1,691,266	23,155	16,974	270,825	181,111	12,837	1,673,463	4,193,108
Deposits to be adjusted	...	15	1,520	211	4,941	4,119	221	...	1,030	17,875	16,346	55,484
Advances recoverable	365	716	13,249	...	36,687	11,947	320	42	39,791	2,187	93,329	201,955
NET AMOUNT OF DEBT	11,564	88,322	117,688	1,742	1,699,160	15,327	16,875	270,783	142,350	28,545	1,596,480	4,046,637
Claims—												
Advances recoverable	365	716	13,249	...	36,687	11,947	320	42	39,791	2,187	93,329	201,955
NET AMOUNT OF DEBT	11,564	88,322	117,688	1,742	1,699,160	15,327	16,875	270,783	142,350	28,545	1,596,480	4,046,637

TABLE 1. — *Continued*

	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£	Revised Estimate.	Budget.
Disburse of recorded Revenue compared with whole recorded Expenditure on Public Works not charged against Revenue	4,547,279	7,700,644	728,686	3,943,285	2,604,533	5,542,633	8,077,080	5,667,402	5,983,500	4,762,500
Disburse of recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue—	3,364,330	3,658,505	3,311,423	4,649,858	3,932,023	5,392,858	5,275,361	5,670,494	2,976,800	4,014,500
Revenue	1,182,949	4,044,139	2,582,727	706,533	1,387,496	149,735	2,801,788	16,918	3,016,700	688,000
Disburse of Public Debt incurred	5,105,160 (a)	5,679,815	—486,636	2,509,150	3,062,963	1,193,924	3,584,979	9,727,538	5,434,000	2,860,500
Disburse of Public Debt incurred, including Capital transactions with	5,758,708	5,339,444	—773,867	4,105,769	2,219,364	801,965	7,735,902	9,043,165	4,717,100	—144,900
Guaranteed Railway and other Companies	67,232,000	74,581,000	81,988,000	83,485,000	88,176,000	83,255,000	88,481,000	91,771,000	91,771,000	91,771,000
Value of commodities exported, excluding Gold and Silver	41,166,000	53,117,000	49,113,006	52,066,000	53,279,000	55,703,000	55,858,000	61,771,000	61,771,000	61,771,000
Imputed, ditto	26,046,000	21,464,000	32,855,000	31,389,000	32,897,000	27,552,000	28,225,000	26,893,000	26,893,000	26,893,000
Excess of Exports over Imports, excluding Gold and Silver	1,750,000	3,655,000	4,644,000	4,931,000	5,463,000	4,672,000	2,763,000	2,177,000	2,177,000	2,177,000
Net Imports of Gold	7,870,000	3,893,000	5,379,000	7,490,000	6,405,000	7,286,000	11,807,000	7,156,000	7,156,000	7,156,000
Ditto	9,620,000	7,543,000	10,223,000	12,411,000	11,868,000	11,918,000	14,370,000	9,333,000	9,333,000	9,333,000
Total Net Imports of Gold and Silver	16,438,000	13,916,000	22,622,000	18,978,000	21,023,000	15,634,000	13,855,000	17,360,000	17,360,000	17,360,000
Excess of Exports over Imports, including Gold and Silver	122,068,000	139,126,000	12,504,000	15,076,000	15,712,000	15,617,000	15,123,000	16,021,000	16,021,000	16,021,000
Grand Total value of Imports and Exports of all Kinds	18,357,100 (b)	18,357,000	22,212,350	18,545,582	21,671,462	17,112,219	13,512,369	16,703,150	16,703,150	16,703,150
Secretary of State's Bills sold (hypothesis)	15,749,600	15,749,600	18,412,450	15,749,600	17,480,805	13,752,692	10,582,692	12,138,279	12,138,279	12,138,279
Sterling Equivalent received	10,257,083	4,249,676	2,186,275	6,506,457	3,663,400	3,794,200	10,265,566	4,615,537	4,615,537	4,615,537
Bills coined at the Indian Mints	531 (Nov.)	524 (July)	524 (July)	524 (June)	511 (Feb.)	511 (Feb.)	501 (May)	471 (Jan.)	454 (Dec.)	454 (Dec.)
Silver coined in Germany	491 (April)	501 (Jan.)	501 (Jan.)	501 (Dec.)	501 (May and June)	491 (Feb.)	491 (Jan.)	491 (Jan.)	491 (Jan.)	491 (Jan.)
Maximum price of an ounce of Standard Silver in London	12 11 (May)	12 6	12 8 4	12 8 4	12 8 4	12 8 4	12 8 4	12 8 4	12 8 4	12 8 4
Minimum ditto	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)
Maximum price of a sovereign in Calcutta	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.
Minimum ditto	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.
Average Exchange upon Secy. of State's Bills sold per rupee & Fixed rate of exchange for the Adjustment of Transactions between the Indian and Imperial Treasuries	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.	1s. 7d.
Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta	9 (April)	7 (April)	9 (Feb.)	10 (Apr.)	9 (March)	11 (April & May)	9 (May)	9 (Apr. & May)	9 (Apr. & May)	9 (Apr. & May)
Minimum ditto	3 (Jan.)	3 (Nov. to Jan.)	4 (June)	5 (Sep.)	5	3 (Nov. & Dec.)	4 (From July to Jan.)	5 (Nov. Dec. & Jan.)	3 (Oct. to Dec.)	3 (Oct. to Dec.)
Maximum rate of discount at the Bank of England	2 (Nov. to Feb.)	3 (April to Oct.)	6 (Feb.)	5 (Sep.)	4	2 (June, to Sept.)	2 (May to Nov.)	2 (April & May)	2 (April to Aug.)	2 (April to Aug.)
Minimum ditto	7 (Feb.)	4 (Feb.)	3 (March)	3 (March)	3	5 (Nov., Dec., & Jan.)	6 (Aug. & Sept.)	4 (Sept. & Oct.)	3 (Sept. & Oct.)	3 (Sept. & Oct.)
Maximum money balances of the three Presidency Banks	7,733,500 (Feb.)	7,472,500 (Feb.)	6,957,600 (July)	6,712,200 (Oct.)	5,556,700 (Aug.)	5,731,200 (Nov.)	6,488,600 (Dec.)	4,594,600 (June)	3,556,300 (June)	3,556,300 (June)
Minimum ditto	4,150,400 (April)	4,442,000 (Mar.)	3,946,700 (Dec.)	3,428,200 (Apr.)	3,167,100 (Jan.)	2,991,900 (May)	3,638,800 (Mar.)	3,256,500 (Sept.)	2,861,600 (Dec.)	2,861,600 (Dec.)
Maximum price in Calcutta of Govt. four per cent. paper	95 1/2 (July)	102 1/2 (March)	106 6 (July)	1,09 4 (Feb.)	101 1/2 (Apr.)	101 1/2 (June)	99 14 (July)	98-2 (Sept.)	100 Oct.	100 Oct.
Minimum ditto	91 1/2 (May)	93 10 (May)	99 8 (Aug.)	99 (Oct.)	94 8 (Feb.)	94 12 (March)	91 12 (May)	85-0 (Feb.)	95-4 (Apr.)	95-4 (Apr.)
Maximum amount outstanding on London Register, of Excess Securities applied for Interest on Loans	19,431,293 (Mar.)	19,730,473 (June)	21,505,400 (Feb.)	21,420,700 (Feb.)	21,405,500 (May)	21,008,000 (Apr.)	20,582,400 (Apr.)	19,710,200 (Oct.)	20,711,200 (Feb.)	20,711,200 (Feb.)
Minimum ditto	15,906,162 (Oct.)	18,719,445 (Feb.)	19,013,600 (Apr.)	21,068,200 (Aug.)	20,626,200 (Apr.)	20,594,200 (Mar.)	19,179,300 (Jan.)	19,056,200 (Mar.)	18,919,500 (Oct.)	18,919,500 (Oct.)
Maximum price in London of 4 per cent. Securities (in Gold)	80 1/2 (May)	84 1/2 (Feb.)	87 1/2 (July)	87 1/2 (Aug.)	87 1/2 (Apr.)	87 1/2 (May)	79 1/2 (July)	79 1/2 (Nov.)	79 1/2 (Sept.)	79 1/2 (Sept.)
Minimum ditto	71 1/2 (May)	78 (May)	82 1/2 (Sept.)	79 1/2 (Dec.)	82 1/2 (Jan.)	74 (March)	77 1/2 (Jan.)	65 1/2 (Aug.)	67 (Apr.)	67 (Apr.)
Maximum price in London of Secretary of State's Four per cent. Exchange Bonds	105 1/2 (Jan.)	106 1/2 (Jan.)	106 1/2 (July)	105 (Jan.)	104 1/2 (Jan.)	104 1/2 (Aug.)	103 1/2 (Feb.)	103 (Aug.)	103 (Aug.)	103 (Aug.)
Minimum ditto	101 1/2 (Sep.)	101 1/2 (Sep.)	103 1/2 (Oct.)	102 1/2 (Oct.)	101 1/2 (Jan.)	98 (March)	97 1/2 (Apr.)	100 1/2 (Mar.)	100 1/2 (Mar.)	100 1/2 (Mar.)
Maximum Government Paper Currency outstanding	14,328,700 (Jan.)	14,513,100 (Dec.)	14,622,600 (Sept.)	16,412,200 (Dec.)	14,517,800 (Nov.)	15,762,700 (Nov.)	15,713,500 (Oct.)	14,678,400 (Apr.)	14,678,400 (Apr.)	14,678,400 (Apr.)
Minimum ditto	11,113,800 (June)	12,528,400 (Apr.)	12,682,200 (Apr.)	13,581,700 (Apr.)	12,023,300 (Feb.)	12,392,500 (Apr.)	13,617,500 (Apr.)	13,760,400 (Apr.)	13,760,400 (Apr.)	13,760,400 (Apr.)
Number of Savings Banks	371	388	372	349	364	360	364	364	364	364
Number of depositors in Savings Banks	91,288	107,778	114,942	109,349	119,053	120,438	107,874	98,277	98,277	98,277
Amount deposited in Savings Banks	2,262,823	3,213,671	3,272,649	3,356,247	3,273,242	3,358,292	2,796,659	5,785,549 (c)	5,785,549 (c)	5,785,549 (c)
Average of each deposit	25	29	28	30	27	28	28	59	59	59
Net addition to deposits	370,422	530,248	58,976	83,588	—83,005	—	—558,544	+2,986,580	+2,986,580	+2,986,580
Cash Reserve at the Bank of France in December of each year—	1,979,017	1,766,873	1,817,168	1,817,168	1,817,168	1,817,168	1,817,168	1,817,168	1,817,168	1,817,168
in oco's of France	1,220,504	1,222,504	1,161,468	1,161,468	1,161,468	1,161,468	1,161,468	1,161,468	1,161,468	1,161,468
Silver ditto	—	—	—	—	—	—	—	—	—	—
Percentage of Silver on the Total Reserve	62	68	64	64	64	64	64	64	64	64

(a) Exclusive of \$3,730,882. Debt incurred for the purchase of the East Indian Railway.
 (b) Includes \$38,000 Hong-kong Bills. Included as £250,000 Hong-Kong Bills.
 (c) Includes \$496,597. Gold remittances from India.
 (d) Excludes Post Office Banks and Civil Engineers' Provident Fund.
 (e) Includes Post Office Banks, Civil Engineers' Provident Fund, &c.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—Sea-borne Trade for the year.
(Principal articles arranged in order of their declared value.)

No.	EXPORTS.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
1	COTTON—					
	Raw—					
	Quantity Cwt.	6,168,278	5,979,494	5,066,057	4,189,718	5,432,648
	Value £	10,049,017	14,383,728	13,280,307	10,777,204	13,468,429
	Average declared value { Annas	As. 3 9	As. 3 5	As. 3 9	As. 3 8	As. 3 6
	per lb.— { Pence, at average exchange	4'58	4'17	4'53	4'18	3'81
	Twist and Yarn—					
	Quantity Lbs.	45,378,040	49,876,606	65,897,183	78,241,771	91,804,244
	Value £	1,810,818	1,926,162	2,441,101	2,755,252	3,336,861
	Average declared value per lb. Annas	As. 6 5	As. 6 2	As. 5 11	As. 5 8	As. 5 10
	Other manufactures—Value £	761,564	927,008	896,929	880,258	945,644
	Average declared value { Grey or unbleached Annas	As. 1 10	As. 1 9	As. 1 9	As. 1 9	As. 1 10
	per yard— { Coloured, printed or dyed	As. 4 10	As. 4 7	As. 4 10	As. 3 9	As. 4 7
	Percentage of manufactures on whole value exported	13 84	10'55	20'08	25'22	24'13
2	OPIMUM—					
	Quantity Chests	91,798	91,963	86,578	87,956	95,839
	Value £	11,481,370	11,294,400	10,882,006	10,735,518	11,077,669
	Average declared value per chest in Rupees R	1,251	1,228	1,257	1,221	1,156
3	SEEDS—					
	Quantity Cwt.	13,139,206	17,355,588	18,250,688	17,280,147	15,866,604
	Value £	7,200,336	10,083,758	10,715,203	9,948,350	9,198,500
	Average declared value of { Rupees	5 3 10	5 5 10	5 9 10	5 13 1	5 15 9
	Linseed per cwt.— { Shillings, at average exchange	8'52	8'73	9 03	8'85	8'70
4	RICE AND PADDY—					
	Quantity Cwt.	31,258,288	27,039,859	22,051,532	28,222,595	26,879,272
	Value £	8,470,327	8,362,080	7,192,198	9,247,126	8,836,827
	Average declared value of { Rupees	2 11 6	3 1 8	3 4 0	3 1 9	3 5 0
	husked rice per cwt.— { Shillings, at average exchange	4'42	5'05	5'28	5'01	4'81
5	WHEAT—					
	Quantity Cwt.	14,144,407	20,956,495	15,830,754	21,060,519	22,263,320
	Value £	6,008,934	8,877,501	6,300,140	8,002,350	8,625,864
	Average declared value { Rupees	4 4 8	4 3 9	3 15 9	3 12 9	3 14 0
	per cwt.— { Shillings, at average exchange	6'98	6'89	6 41	5'78	5'63
6	JUTE—					
	Raw and manufactured—Value £	7,334,757	5,926,780	6,205,238	5,486,171	6,021,672
	Average declared value of { Rupees	5 10 5	6 8 8	5 9 1	5 9 6	5 13 10
	Raw Jute per cwt.— { Shillings, at average exchange	9'10	10'65	8'90	8'50	8'52
	Percentage of manufactures on whole value exported	20'28	22'51	24'88	20'61	19'13
7	HIDES AND SKINS—					
	Quantity No.	26,534,068	28,153,063	29,164,677	32,376,309	31,860,787
	Value £	4,443,770	4,663,736	4,934,340	5,334,602	5,149,218
	Percentage of dressed or manufactured on whole value	49'97	40 90	42'07	43'91	45'40
8	TEA—					
	Quantity Lbs.	57,766,225	59,911,703	64,162,055	68,784,240	78,702,857
	Value £	3,699,490	4,083,880	4,044,750	4,306,133	4,727,992
	Average declared value { Annas	As. 10 3	As. 10 11	As. 10 1	As. 10 0	As. 9 7
	per lb.— { Shillings, at average exchange	1'04	1'11	1'01	'95	'87
9	INDIGO—					
	Quantity Cwt.	141,011	168 590	154,620	132,495	138,396
	Value £	3,912,997	4,640,991	4,068,900	3,783,160	3,601,677
	Average declared value { Rupees	277 7 0	275 4 0	263 2 3	285 8 6	266 11 11
	per cwt.— { Sterling, at average exchange	22'57	22'40	21'17	21 72	19'38
10	COFFEE—					
	Quantity Cwt.	353,324	340,025	328,317	371,027	370,458
	Value £	1,392,204	1,438,863	1,245,506	1,348,395	1,502,251
	Average declared value { Rupees	39 0 5	42 5 1	37 15 0	36 5 0	40 8 10
	per cwt.— { Shillings, at average exchange	64'11	68'87	61'05	55 28	58'94
11	WOOL—					
	Raw and manufactured—Value £	948,755	876,541	831,919	953,069	985,484
	Average declared value { Annas	As. 5 10	As. 6 0	As. 6 0	As. 6 0	As. 6 2
	of Raw Wool per lb.— { Pence, at average exchange	7'12	7'32	7'24	6'85	6'72
12	SILK—					
	Raw and manufactured—Value £	820,719	913,345	792,354	661,835	802,443
	Average declared value { Rupees	4 0 1	3 14 8	2 15 4	2 4 11	3 0 11
	of Raw Silk per lb.— { Shillings, at average exchange	6'52	6 37	4'76	3'51	4'44
13	LAC—					
	Value £	699,016	556,739	599,399	588,286	520,169
14	SUGAR—					
	Value £	808,776	943,218	546,069	525,412	504,803
15	OILS—					
	Value £	416,277	495,977	534,041	395,563	458,812
16	SALTPETRE—					
	Quantity Cwt.	390,565	491,668	451,917	402,174	397,572
	Value £	388,766	464,410	425,000	370,200	376,091
	Average declared value { Rupees	9 11 8	9 7 2	9 6 6	9 3 3	9 7 4
	per cwt.— { Shillings, at average exchange	15'83	15'38	15'14	14'00	13'75
17	TEAK WOOD—					
	Quantity Cubic Tons	59,187	46,471	47,556	50,076	23,046
	Value £	611,260	525,447	532,129	559,515	223,154
	Average declared value { Rupees	103 4 5	113 1 1	111 14 4	109 15 0	93 3 1
	per cubic ton— { Sterling, at average exchange	8'40	9'20	9'00	8'36	6'77

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.
TABLE II.—*Sea-borne Trade for the Year*—continued.

No.	IMPORTS.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
1	COTTON—					
	Twist and Yarn—					
	Quantity Lbs.	44,859,383	45,370,510	45,801,307	45,016,126	49,014,104
	Value £	3,378,220	3,405,008	3,300,540	3,172,178	3,318,404
	Average declared value { Annas per lb. Pence, at average exchange	15. 2'70d.	15. 2'92d.	15. 2'17d.	15. 0'60d.	os. 11'80d.
	Other manufactures—					
	Value £	21,442,372	21,651,392	21,207,106	21,124,848	25,853,827
	TOTAL COTTON GOODS—Gross Imports . . . £	24,820,592	25,117,360	24,507,646	24,297,026	29,172,231
	Re-exports—					
	Twist and Yarn—					
	Quantity Lbs.	862,013	1,344,396	958,410	1,082,610	1,310,248
	Value £	57,045	86,857	65,510	60,303	81,146
	Other manufactures—					
	Value £	1,331,582	1,390,010	1,183,088	1,368,715	1,490,700
	Total Re-exports . . . £	1,389,227	1,485,867	1,248,604	1,435,018	1,571,846
	TOTAL COTTON GOODS—Net Imports . . . £	23,431,365	23,631,493	23,319,042	22,862,008	27,600,385
2	METALS Value £	4,831,492	5,380,181	4,978,577	4,986,307	4,845,736
3	RAILWAY PLANT AND ROLLING-STOCK " "	2,028,340	2,870,042	2,830,082	4,317,505	3,327,832
4	SILK (Raw and Manufactured) " "	2,051,923	2,170,923	2,020,017	1,830,000	2,177,111
5	SUGAR " "	1,086,961	1,148,370	2,140,838	1,458,007	2,080,540
6	WOOLLEN MANUFACTURES " "	1,076,388	1,372,403	1,320,609	1,463,023	1,600,005
7	LIQUORS " "	1,473,742	1,554,810	1,300,280	1,387,143	1,474,643
8	MACHINERY AND MILLWORK " "	1,391,660	1,839,816	1,570,824	1,057,833	1,429,764
9	OILS " "	1,050,897	654,228	1,229,497	901,130	1,408,430
10	COAL (excluding coke and patent fuel)					
	Quantity Tons	638,304	681,244	713,972	770,517	740,155
	Value £	1,012,208	1,104,788	1,199,739	1,249,710	1,258,703
	Average declared value { Rupees per ton Shillings, at average exchange	15'86	16'22	16'80	16'22	17'01
	25'81	26'40	27'03	24'67	24'72	
11	PROVISIONS Value £	1,087,186	1,033,932	1,103,321	1,101,881	1,179,474
12	APPAREL " "	790,633	909,084	890,923	950,007	1,001,848
13	SALT—					
	Quantity Tons.	338,065	383,000	412,839	363,088	416,592
	Value £	515,184	623,011	649,233	590,048	768,987
	Average declared value { Rupees per ton Shillings, at average exchange	15'24	16'26	15'73	16'42	18'46
	24'80	26'46	25'31	24'07	26'83	
14	SPICES Value £	510,854	557,109	602,105	718,678	663,845

TABLE III.—*Sea-borne Trade for the first Eleven Months of the Year.*
(Principal articles arranged in order of their declared value.)

	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Value of commodities Exported, excluding gold and silver	£ 79,484,318	£ 74,457,059	£ 74,380,930	£ 79,157,402	£ 81,366,621
Value of commodities Imported, excluding gold and silver	50,723,626	50,852,340	50,404,672	56,029,666	58,542,221
EXCESS EXPORTS	28,760,692	23,605,613	23,976,258	23,127,736	22,824,400
Net Imports of silver	4,675,347	6,441,677	10,180,734	6,158,258	8,051,227
Net Imports of gold	5,039,566	4,596,926	2,369,208	1,730,585	2,948,402
TOTAL NET IMPORTS OF GOLD AND SILVER	9,714,913	11,038,603	12,549,942	7,889,443	10,999,629
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS	141,899,000	140,001,659	139,521,800	146,442,972	153,807,697

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first Eleven Months of the Year*—continued.

No.	EXPORTS.	Eleven months, 1st April to the end of February.				
		1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
1	COTTON, RAW . { Quantity Cwt. Value £ Average value per lb. R	5,259,746 12,570,048 0-3-5	4,503,678 11,812,642 0-3-9	3,387,909 8,786,171 0-3-8	4,536,417 11,226,193 0-3-6	4,657,300 12,330,655 0-3-9
	„ MANUFACTURES—					
	TWIST AND YARN. { Quantity lbs. Value £ Average value per lb. R	45,091,679 1,739,922 0-6-2	61,006,927 2,260,719 0-5-11	69,489,658 2,445,421 0-5-8	82,676,694 3,018,559 0-5-10	103,311,654 3,717,997 0-5-9
	Other manufactures—value £	838,673	791,859	805,155	865,600	1,043,891
	TOTAL COTTON (RAW AND MANUFACTURED) £	15,148,643	14,865,220	12,036,747	15,110,352	17,092,543
2	OPIMUM . { Quantity Chests. Value £ Average value per chest R	83,798 10,270,513 1,225-10-0	79,247 9,977,646 1,259-0-11	80,382 9,822,278 1,221-15-2	88,070 10,191,881 1,157-4-0	82,683 9,236,340 1,117-1-3
3	SEEDS . { Quantity Cwt. Value £ Average value per cwt. R	15,878,495 9,188,373 5-12-7	16,239,624 9,543,640 5-14-0	15,760,875 9,029,893 5-11-8	14,849,048 8,590,881 5-12-7	15,086,850 8,795,577 5-13-3
4	RICE AND PADDY { Quantity Cwt. Value £ Average value per cwt. R	21,793,368 6,713,779 3-1-3	16,630,191 5,637,598 3-6-3	21,408,823 7,133,649 3-5-4	20,587,925 6,968,866 3-6-2	22,411,009 7,409,029 3-4-11
5	JUTE (Raw and Manufactured)—Value £	5,481,951	5,889,800	5,016,489	5,430,353	7,255,494
6	WHEAT . { Quantity Cwt. Value £ Average value per cwt. R	20,190,474 8,530,489 4-3-7	14,263,914 5,721,098 4-0-2	20,216,118 7,685,963 3-12-10	21,659,241 8,373,563 3-13-10	13,031,438 5,348,310 4-1-8
7	TEA . { Quantity lbs. Value £ Average value per lb. R	58,624,439 4,005,938 0-10-11	62,413,413 3,934,628 0-10-1	67,827,916 4,245,219 0-10-0	77,543,424 4,665,307 0-9-8	86,830,946 5,137,597 0-9-6
8	HIDES AND SKINS . { Quantity Cwt. Value £ Average value per cwt. R	811,783 4,149,595 51-1-10	870,298 4,279,517 49-2-9	963,103 4,659,631 48-6-1	875,558 4,561,806 52-1-8	770,304 4,291,842 55-11-6
9	INDIGO . { Quantity Cwt. Value £ Average value per cwt. R	159,143 4,425,507 278-1-4	144,722 3,835,117 265-0-0	126,044 3,629,759 287-15-7	128,902 3,472,657 269-6-5	129,401 3,645,235 281-11-3
10	COFFEE . { Quantity Cwt. Value £ Average value per cwt. R	251,770 1,058,649 42-0-9	257,116 951,191 36-15-11	273,609 975,846 35-10-8	294,071 1,125,480 38-4-4	210,227 1,184,277 56-5-4
11	WOOL (Raw and Manufactured)—Value £	817,347	758,953	853,955	917,475	992,611
12	SILK (Raw and Manufactured)—Value £	849,468	715,962	602,723	702,303	763,784
13	LAC £	500,481	534,028	529,711	458,583	458,526
14	SUGAR £	901,727	538,358	463,269	470,272	424,377
15	OILS £	414,807	446,279	352,454	406,925	416,674
16	SALTPETRE . { Quantity Cwt. Value £ Average value per cwt. R	445,892 422,959 9-7-9	392,503 369,646 9-6-8	370,623 340,199 9-2-10	350,257 329,148 9-6-4	349,288 329,522 9-6-11
17	TEAK . { Quantity Cubic tons Value £ Average value per cubic ton R	41,460 471,799 113-12-9	43,795 490,654 112-0-7	47,480 524,417 110-7-2	21,607 200,158 92-10-2	36,489 323,894 88-12-3

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—Sea-borne Trade for the first Eleven Months of the Year—concluded.

No.	IMPORTS.		ELEVEN MONTHS, 1ST APRIL TO THE END OF FEBRUARY.				
			1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
1	COTTON—	Quantity lbs.	41,770,268	42,652,756	41,038,074	43,504,229	46,098,925
	Twist and yarn	Value £	3,185,202	3,139,078	2,852,513	2,900,518	3,189,488
		Average value per lb.	0-12-2	0-11-9	0-11-1	0-10-11	0-11-1
		Ditto in sterling at average exchange	15. 2½d.	15. 2½d.	15. 0½d.	15. 0½d.	15. 1½d.
	Other manufactures—Value	£	20,175,001	19,292,548	18,973,701	23,578,344	21,593,457
	TOTAL COTTON GOODS—Gross Imports	£	23,360,203	22,431,626	21,826,214	26,538,862	24,782,945
	Re-exports—						
	Twist and yarn	Quantity lbs.	1,216,716	862,546	1,008,115	1,252,289	910,759
		Value £	76,606	58,158	61,632	76,695	58,846
		Average value per lb.	0-10-1	0-10-9	0-9-9	0-9-10	0-10-4
	Other manufactures—Value	£	1,305,070	1,075,055	1,267,783	1,351,181	1,482,548
	Total Re-exports	£	1,381,676	1,133,213	1,329,415	1,427,876	1,541,394
	TOTAL COTTON GOODS—Net Imports	£	21,978,527	21,298,413	20,496,799	25,110,986	23,241,551
2	METALS	Value £	4,843,119	4,546,007	4,502,923	4,262,191	4,952,884
3	RAILWAY PLANT AND ROLLING-STOCK	" "	2,540,881	2,574,066	3,854,058	3,117,919	3,322,911
4	SILK (Raw and Manufactured)	" "	2,000,128	1,890,309	1,732,387	2,000,908	2,689,344
5	SUGAR	" "	1,025,982	1,926,411	1,379,888	1,959,382	1,848,830
6	WOOLLEN MANUFACTURES	" "	1,291,861	1,250,370	1,380,880	1,581,179	1,710,106
7	MACHINERY AND MILLWORK	" "	1,660,467	1,441,243	979,235	1,252,302	1,649,872
8	PROVISIONS	" "	961,194	1,016,958	1,104,391	1,081,645	1,388,538
9	COAL (excluding coke and patent fuel)—	Quantity Tons.	572,553	588,173	679,475	648,651	708,579
		Value £	924,534	985,394	1,097,144	1,076,688	1,367,429
		Average value per ton	16-2-4	16-12-1	16-2-4	16-9-7	19-4-9
10	LIQUORS	Value £	1,409,154	1,227,760	1,264,426	1,317,005	1,348,435
11	OILS	" "	608,551	1,127,285	821,644	1,235,681	1,337,627
12	APPAREL	" "	837,680	823,907	871,117	909,646	1,055,792
13	SPICES	" "	517,381	539,630	659,516	608,298	845,128
14	SALT	Quantity Tons	346,778	385,543	332,291	379,617	410,722
		Value £	563,596	601,761	542,266	695,295	760,252
		Average value per ton	16-4-0	15-9-9	16-5-1	18-5-1	18-8-2

TABLE IV.—Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December in each Year.
(Prices of March 1873=100).

IN LONDON—(prices quoted from the LONDON ECONOMIST.)	MEASURED IN GOLD.								MEASURED IN SILVER.*							
	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
Scotch Pig Iron (Warrants)	43	44	41	36	36	35	37	37	50	51	49	42	43	45	48	49
Coals, Hetton, Wallsend (London)	52	51	54	54	52	51	51	49	60	59	65	63	62	66	67	66
Copper, Chili Bars	68	79	73	65	54	45	43	95	78	91	87	76	64	58	56	127
Straits Tin	63	76	64	58	52	64	69	115	73	88	76	68	62	81	89	153
Wheat	77	80	74	70	57	55	61	56	89	92	88	82	68	69	80	74
Flour, town-made	81	91	71	67	54	53	56	54	93	105	85	78	65	68	71	73
Beef, inferior	100	97	97	97	98	75	75	75	116	112	116	113	117	95	97	100
Cotton, No. 40, Mule Twist	75	77	70	69	70	64	60	62	87	89	84	81	83	82	77	84
Wool, Southdown Hogs	76	68	59	61	52	51	59	55	87	78	71	71	63	65	76	73
Sugar Foreign Muscovado	80	71	62	64	44	60	42	56	92	82	74	75	52	77	55	75
Coffee	71	64	74	83	66	65	86	102	81	74	88	97	79	83	111	136
Saltpetre	102	105	90	87	81	78	77	77	118	121	108	102	97	100	99	103
Gold . . . . .	...	...	...	...	...	...	...	...	115	115	119	117	119	127	130	134
Silver	86	87	84	85	84	79	77	75	...	...	...	...	...	...	...	...
IN CALCUTTA (prices quoted from the CALCUTTA PRICE CURRENT).																
Grey Shirtings (8½ lbs.)	80	78	75	74	76	80	81	79	80	78	75	74	76	80	81	79
Mule Twist, White, good, No. 40	83	81	75	75	75	72	71	72	83	81	75	75	72	71	62	72
" " Turkey red, No. 40 (12 lbs.)	60	69	55	65	58	57	58	58	68	85	80	82	78	73	75	86
" " Orange, No. 40—60	80	87	79	77	65	58	65	60	80	87	79	77	65	58	65	90
Copper, Sheathing	56	65	60	62	54	50	53	59	95	96	125	79	84	97	109	128
Iron, flat, bolt, bar and square	93	88	87	72	71	77	80	69	93	88	87	72	71	77	80	69
Spelter, hard	105	113	101	116	103	110	72	82	148	140	96	104	110	118	131	153
Hides, buffalo, slaughtered	49	36	27	...	...	...	...	...	49	36	27	...	...	...	...	...
Indigo, good	122	93	80	98	56	59	56	68	104	93	86	95	95	101	98	94
Jute, picked	103	97	109	138	139	176	168	118	103	97	109	138	139	176	168	118
Lac dye, fine	80	86	78	66	60	73	89	64	80	86	78	66	60	73	89	64
Shell Lac, fine orange	64	82	59	64	55	64	55	50	92	92	84	85	66	72	81	76
Linned, fine bold clean	112	112	115	112	119	122	123	131	...	...	...	...	...	...	...	...
Rice, Ballam . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Silk, raw, Cossimbazar . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tea, good, Souchong . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wheat, Doodiah . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gold . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

Table VI.—Statement showing the true financial results to the Revenues of India of the guarantee of interest upon the Capital of Guaranteed Railway Companies.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.		1888-89. Budget Estimate.
						Budget Estimate.	Revised Estimate.	
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles
Open mileage at end of official year .	4,611	4,636	4,528	(a) 3,921	3,896	3,910½	3,910	3,9
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gross traffic receipts	7,813,497	7,836,035	7,606,685	7,809,537	7,280,512	7,110,000	7,154,000	6,985,0
Working expenses	4,231,451	4,147,892	4,128,385	4,084,462	3,633,397	3,595,000	3,620,000	3,580,0
Percentage of working expenses on receipts	54'15	52'86	54'27	52'30	49'91	50'56	50'60	51
Net traffic receipts	3,582,046	3,688,143	3,478,300	3,725,075	3,647,116	3,515,000	3,534,000	3,405,0
Net gain by the remittance to England of Capital receipts and disbursements in India at the contract rates of exchange instead of at the average yearly rates obtained for the Secretary of State's bills . . . . .	...	...	1,036	...	...	...
Total Revenue	3,582,046	3,688,143	3,479,336	3,725,075	3,647,116	3,515,000	3,534,000	3,405,0
Gross guaranteed interest paid in India	8,038	12,521	29,650	49,767	10,648	29,400	29,900	8,1
Ditto in London* £	3,309,834	3,284,241	3,217,240	3,180,735	2,696,976	2,700,000	2,695,000	2,722,0
Total guaranteed interest (sterling payments converted at the average exchange of the year)	4,077,125	4,047,246	4,028,654	4,231,707	3,721,864	3,732,300	3,856,800	3,873,0
Surplus paid to Railway Companies	486,590	569,046	431,495	397,129	534,598	508,000	663,000	470,0
Land and Supervision	72,182	67,326	61,457	79,553	66,235	65,000	58,000	57,0
Interest on Revenue balances	1,647	1,872	1,865	1,419	1,827	2,500	2,400	3,0
Net loss on receipts and disbursements of Capital in India calculated in the same way as the gain	66,305	86,675	...	48,006	115,343	10,000	75,800	93,0
Total Expenditure	4,703,849	4,773,065	4,523,471	4,757,814	4,439,867	4,317,800	4,656,000	4,497,0
Net Expenditure from the Public Treasury	1,121,803	1,084,922	1,044,135	1,032,739	792,751	802,800	1,122,000	1,092,0
Net Revenue . . . . .	...	...	...	...	...	...	...	...

* With the exception of the figures in this line which are true sterling figures, all the amounts in this table have been converted into Indian currency at the rate of Rs. 10=1£.

(a) The Sind, Punjab and Delhi Railway, 691 miles, was purchased by the State on 1st January 1886, and the mileage is shown under the Railway.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—Actual Capital expenditure on State Railways in 1886-87, and estimated expenditure on such works in 1887-88 and 1888-89, and to end of 1888-89.

RAILWAYS.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	To end of 1888-89.	Sanctioned outlay.	Balance remaining unspent.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
OPEN LINES.						
East Indian	161,783	70,000	65,000	14,273,448	14,273,448	...
Rajputana-Malwa	52,337	170,900	—11,000	9,286,267	9,286,267	...
Holkar	—4,548	1,200	3,000	1,209,911	1,209,911	...
Rewari-Ferozepore	5,196	—9,400	6,300	1,271,182	1,271,182	...
Sindia	637	350	...	921,136	921,136	...
Bhopal . . . . .	...	...	...	131,057	131,057	...
Wardha Coal	27,323	—13,860	100	711,639	711,639	...
Katni-Umaria	85,349	11,010	—2,900	482,697	482,697	...
Umaria Colliery	33,264	17,631	15,275	91,769	91,769	...
Burma	15,053	18,900	37,600	2,925,255	2,925,255	...
Jorhat	10,252	5,880	2,490	72,037	72,037	...
Cherra-Companygunj	11,567	10,100	3,600	77,880	77,880	...
Eastern Bengal	175,006	243,500	22,300	3,524,746	3,524,746	...
Northern Bengal	1,813	—23,200	42,400	2,298,234	2,298,234	...
Tirhoot	27,040	38,400	14,300	1,606,810	1,606,810	...
Patna-Gya	5,900	3,500	5,000	432,572	432,572	...
Nalhati	—1,084	—30	—300	34,075	34,075	...
Dacca	29,215	—7,350	6,000	659,522	659,522	...
Kaunia-Dhurla	336	—300	500	96,613	96,613	...
Dildarnagar-Ghazipur	—6	...	...	70,305	70,305	...
Cawnpore-Achnera	—26,940	—2,700	5,000	1,160,533	1,160,533	...
Bareilly-Pilibhit	1,134	2,000	1,250	153,442	153,442	...
Lucknow-Sitapur-Seramau	160,922	66,000	37,200	408,842	512,600	103,848
North-Western	5,377,694	780,500	111,000	23,296,608	23,296,608	...
Sind-Sagar—Eastern Section	42,609	46,700	...	217,673	217,673	...
Sind-Pishin—Durwaza-Quetta „	193,061	32,220	...	272,674	272,674	...
Bolan (temporary line)	6,439	8,100	...	266,072	266,072	...
Amritsar-Pathankot	87	...	...	560,827	560,827	...
Cuddapah-Nellore	204,389	85,679	7,700	634,190	614,848	—19,342 (a)
Dhond and Manmad	2,078	2,000	4,000	1,100,227	1,100,227	...
Total	6,598,506	1,557,730	375,815	68,338,243	68,422,749	{ 103,848 —19,342
LINES UNDER CONSTRUCTION.						
Toungthoo-Mandalay Extension	225,561	1,053,800	738,200	2,017,561	2,044,434†	26,873
Assam-Bihar	243,005	229,750	308,000	1,550,521	1,621,211†	70,690
Sind-Sagar—Western Section	1,029,103	237,050	250,500	2,190,878	2,509,867	318,989
Chenab Bridge . . . . .	...	10,600	181,000	191,600	500,000	308,400
Sind-Pishin—Sibi-Quetta Section	1,413,809	182,250	301,560	4,905,487	4,905,487	...
„ Bostan-Gulistan „	375,888	35,000				
„ Killa-Abdulla Branch	38,009	13,800				
Chaman Extension . . . . .	...	138,800	536,600	675,400	1,311,197	635,797
Bolan (high level line) . . . . .	...	194,730	64,500	159,230	155,176	—4,054
Sutlej Bridge (Ferozepore)	270,947	77,170	20,000	543,207	561,033	17,826
Sialkote-Jummoo . . . . .	...	...	32,500	32,500	32,500	...
Kandahar Reserve Material	99,078	42,652	—12,400	359,368	359,368†	...
Bellary-Kistna	355,790	405,000	25,000	1,663,333	1,880,000	216,667
Bezwada to Hyderabad Frontier . . . . .	...	115,400	52,000	167,400	183,736†	16,336
Total	4,051,190	2,736,002	2,497,460	14,456,485	16,064,009	{ 1,611,578 —4,054
Carried forward	10,649,696.	4,293,732	2,873,275	82,794,728	84,486,758	{ 1,715,426 —23,396

† Approximate Estimates.

‡ Includes exchange amounting to £100,000.

(a) It is estimated that stores to the value of £20,000 will be in hand at the end of 1888-89.

APPENDIX—continued.

TABLE VI.—Actual Capital expenditure on State Railways in 1886-87, and estimated expenditure on such works in 1887-88 and 1888-89, and to end of 1888-89—contd.

RAILWAYS.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	To end of 1888-89.	Sanctioned outlay.	Balance remaining unspent.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	10,649,696	4,293,732	2,873,275	82,794,728	84,486,758	{ 1,715,426 —23,396
LINES UNDER SURVEY.						
Bilaspur-Etawah	—146	—10,400	...	7,542	7,542	...
Dharmavaram Extension Survey	2,648	1,200	1,900	19,444	19,444	...
Hindupur Extension Survey	50	600	1,000	5,102	5,102	...
Pakal-Villupuram Survey	5,130	1,600	2,300	18,049	18,049	...
Vizagapatam-Raipur	...	...	...	24,504	24,504	...
Total	7,682	—7,000	5,200	74,641	74,641	...
LINES IN ABEYANCE OR TRANS- FERRED TO COMPANIES.						
Nagpur-Chhattisgarh	67,639	—1,210,300	...	...	...	...
Nagpur-Bengal	6,549	—169,700	...	...	...	...
Ranaghat-Bhagwangola	810	...	80	30,255	30,255	...
Southern Mahratta	...	...	...	52,707*	52,707	...
Total	74,998	—1,380,000	80	82,962	82,962	...
Stores and Reserve	—311,649	—351,052	409,685	435,435	435,435	●
Metre gauge Rolling Stock, Plant and Machinery to be taken back from the Bengal-Nagpur Rail- way	...	...	200,000	200,000	200,000	...
GRAND TOTAL	10,420,727	2,455,680	3,488,240	83,587,766	85,279,796	{ 1,715,426 —23,396
Distributed as under :—						
Capital expenditure on Public Works (not charged against Revenue)—						
State Railways—Construction	10,037,650	2,374,000	3,444,450	74,730,014	...	...
Famine Relief and Insurance—						
Protective Railways	200,000	...	...	2,933,979	...	...
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	183,077	81,680	43,790	5,923,773	...	...
Total as above	10,420,727	2,455,680	3,488,240	83,587,766	...	...

* Represents depreciation on works and stores allowed by Government on transfer to the Company.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—Capital expenditure on Irrigation—Major Works, in 1886-87, and estimated expenditure on such works in 1887-88, 1888-89 and to the end of 1888-89, &c.

	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	Total to end of 1888-89.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
IRRIGATION WORKS.	£	£	£	£	£	£
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
Orissa canals	43,475	57,300	65,000	2,373,074	3,110,213	737,139
Midnapore canal	489	1,200	...	827,399	824,900	...
Tidal canal . . . . .	...	...	...	179,549	177,270	...
Sone canals	13,672	17,500	12,000	2,529,307	2,788,870	259,563
Ganges canal	3,592	13,550	12,005	2,672,432	2,923,442	251,010
Lower Ganges canal	157,403	134,540	154,495	3,079,495	2,772,451	...
Agra canal	8,704	7,020	3,800	843,660	871,670	28,010
Eastern Jumna canal	1,100	2,930	8,000	303,831	344,191	40,360
Western Jumna canal	25,127	28,220	31,000	1,065,264	1,079,050	13,786
Bari Doab canal	6,324	2,030	10,400	1,563,183	1,579,860	16,677
Sirhind canal (State outlay)	97,720	83,860	10,600	2,223,690	2,226,440	2,750
Chenab canal	36,972	74,350	63,000	310,250	293,559	...
Godavari Delta System	15,139	18,400	18,340	1,083,875	1,108,869	24,994
Kistna " "	35,659	47,609	49,600	837,305	1,389,978	552,673
Sangam Anicut " "	26,009	12,766	11,500	296,099	289,644	...
Desert canal	3,441	8,586	2,800	123,349	126,684	3,335
Begari canal	1,860	630	...	162,581	162,885	304
Eastern Nara Works	15,592	11,315	17,060	507,060	527,670	20,610
Mutha canals	5,014	7,565	6,820	605,409	605,323	...
Other projects	59,563	80,580	133,242	3,407,993	...	...
	556,855	609,951	609,662	24,994,805	...	
Deduct—Outlay incurred from ordinary funds	9,476	7,151	9,662	5,447,374	...	
TOTAL	547,379	602,800	600,000	19,547,431	...	
FAMINE RELIEF AND INSURANCE.						
PROTECTIVE IRRIGATION WORKS.						
Betwa canal	11,969	7,380	2,700	391,808	425,141	33,333
Swat River canal	9,877	8,500	7,000	340,544	354,581	14,037
Rushikulya project	22,232	23,620	20,000	98,640	260,139	161,499
Nira canal	32,911	38,817	40,000	434,542	397,736	...
Other projects (including grants-in-aid)	30,990	14,183	3,000	415,047	...	...
	107,979	92,500	72,700	1,680,581	...	
Deduct—Outlay incurred from ordinary funds . . . . .	...	...	...	285,434	...	
TOTAL	107,979	92,500	72,700	1,395,147	...	
GRAND TOTAL	655,358	695,300	672,700	20,942,578	...	

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Gross receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1886-87, with Revised Estimate for 1887-88 and Budget Estimates for 1888-89.

	ACCOUNTS.					Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.		
GUARANTEED RAILWAYS.	M.	M.	M.	M.	M.	M.	M.
Open mileage at beginning of year	4,616	4,611	4,636	4,528	3,921*	3,896†	3,
<i>Gross receipts.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>R.</i>
Eastern Bengal	642,330	488,951	82,325	...	...	...	...
Madras	682,571	691,041	716,965	760,952	794,264	822,500	830,
South Indian	376,278	400,362	423,774	450,440	512,196	511,500	515,
Bombay, Baroda and Central India	1,075,381	1,211,703	1,221,595	1,318,202	1,343,613	1,210,000	1,300,
Great Indian Peninsula	3,508,897	3,342,851	3,514,397	3,654,192	3,971,652	3,920,000	3,800,
Oudh and Rohilkhund	479,388	578,858	517,633	571,517	658,787	690,000	540,
Sind, Punjab and Delhi	1,048,652	1,122,269	1,129,996	1,054,234	...	...	...
TOTAL	7,813,497	7,836,035	7,606,685	7,809,537	7,280,512	7,154,000	6,985,
<i>Working expenses.</i>							
Eastern Bengal	266,345	262,305	85,153	...	...	...	...
Madras	433,274	404,655	424,121	439,380	504,611	510,000	510,
South Indian	240,198	252,836	281,515	297,325	346,207	360,000	370,
Bombay, Baroda and Central India	553,808	497,646	550,449	543,498	562,972	530,000	550,
Great Indian Peninsula	1,737,136	1,751,373	1,779,690	1,850,110	1,857,344	1,860,000	1,840,
Oudh and Rohilkhund	324,210	303,145	307,793	367,053	362,263	360,000	310,
Sind, Punjab and Delhi	676,480	675,932	699,664	587,096	...	...	...
TOTAL	4,231,451	4,147,892	4,128,385	4,084,462	3,633,397	3,620,000	3,580
<i>Net traffic receipts.</i>							
Eastern Bengal	375,985	226,646	—2,828	...	...	...	...
Madras	249,297	286,386	292,844	321,572	289,653	312,500	320
South Indian	136,080	147,526	142,259	153,115	165,989	151,500	145
Bombay, Baroda and Central India	521,573	714,057	671,146	774,704	780,641	680,000	750
Great Indian Peninsula	1,771,761	1,591,478	1,734,707	1,804,082	2,114,309	2,060,000	1,960
Oudh and Rohilkhund	155,178	275,713	209,840	204,464	296,524	330,000	230
Sind, Punjab and Delhi	372,172	446,337	430,332	467,138	...	...	..
TOTAL	3,582,046	3,688,143	3,478,300	3,725,075	3,647,116	3,534,000	3,405

* The Sind, Punjab and Delhi Railway, 601 miles, was purchased by the State on 1st January 1886, and the mileage is shown under State Railways.

† The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways.

APPENDIX—continued.

STATE RAILWAYS. Mileage at beginning of year	ACCOUNTS.					Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	M.	M.
	M. 4,821	M. 5,153	M. 5,632	M. (a) 6,966	M. (b) 7,227		
<i>Gross receipts.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Indian	4,601,341	4,999,462	4,310,425	4,703,587	4,707,202	4,630,300	4,700,300
ana-Malwa	1,113,335	1,319,710	1,306,991	1,665,023	1,688,259	1,680,000	1,780,000
-Ferozepore	...	45,140	92,601				
...	32,030	25,155	30,833	39,408	39,183	45,700	45,500
...	1,438	2,557	1,281	2,643	3,505	5,000	5,700
a Coal	67,287	76,529	67,822	64,820	74,742	75,000	80,000
-Nagpur	85,890	129,565	136,239	147,349	131,760	132,500	175,000
Umaria	...	...	...	...	3,326	8,200	11,000
Colliery	...	...	1,572	2,224	6,873	11,500	15,000
...	158,688	167,717	216,640	233,585	291,663	335,000	340,000
hoo-Mandalay	...	...	...	...	...	...	30,000
...	...	...	383	3,624	3,911	4,900	5,200
-Companygunj	...	...	...	...	226	1,200	1,500
Eastern Bengal	...	...	453,881	455,588	537,136	967,500	980,000
Calcutta and South-Eastern	22,007	31,806	9,465	...	...
Northern Bengal	2,7991	213,274	216,628	233,920	262,401		
Assam-Bihar	...	...	...	...	...
Kaunia-Dhurla	10,627	14,080	15,676	12,981	14,543	184,000	190,000
Dacca	...	...	2,559	12,723	27,997		
...	70,981	98,167	124,972	128,026	159,921	9,500	9,000
...	7,406	8,063	7,638	7,880	8,654	52,800	53,000
Gya	39,834	47,019	51,793	51,750	53,645	74,500	70,000
Central	...	...	...	54,129	34,575	...	190,000
nd Rohilkhand	...	...	...	...	...	175	700
s Branch	...	...	...	...	...	32,000	100,000
Midland	...	...	...	...	9,234	4,800	4,800
agar-Ghazipur	4,847	3,480	4,673	4,650	4,738	...	...
ore-Achnera	54,333	57,736	92,930	95,819	130,002	...	...
y-Pilibhit	...	...	899	8,393	10,126	0,800	10,500
ow-Sitapur-Seramau	...	...	...	...	1,656	18,000	25,000
{ Punjab Northern, includ- ing Northern Section Indus Valley and Sind- Pishin	304,758	319,015	336,908	1,808,224	2,373,245	2,160,000	2,400,000
	567,669	691,048	789,493				
ar-Pathankot	...	...	19,958	28,985	7,320†	7,300†	8,700†
ah-Nellore	...	...	...	...	...	3,600	22,500
-Kistna	...	...	...	...	...	6,200	...
and Manmad*	15,998	19,165	20,427	22,062	23,376	22,500	23,500
rn Mahratta	...	77	33,244	102,818	182,317	318,500	410,000
...	...	...	...	...	37,401	51,000	54,000
TOTAL	7,386,460	8,268,765	8,351,931	9,890,211	10,829,027	10,851,475	11,740,900
<i>Working expenses.</i>							
Indian	2,069,398	1,996,842	1,829,235	1,882,269	1,721,762	1,650,000	1,760,000
ana-Malwa	588,661	697,384	708,222	897,238	899,303	900,000	910,000
i-Ferozepore	...	31,326	63,947				
...	23,830	11,361	19,572	19,440	19,472	21,000	21,000
...	1,976	2,984	1,746	3,731	2,556	4,000	4,300
a Coal	45,442	21,620	47,603	51,594	59,627	65,000	64,500
-Nagpur	49,134	64,572	80,480	94,705	80,370	82,500	95,000
Umaria	...	...	...	...	2,588	9,000	10,500
Colliery	...	...	1,379	9,265	8,149	3,500	13,000
...	98,816	102,117	134,468	174,769	173,250	176,000	180,000
hoo-Mandalay	...	...	...	...	...	...	30,000
...	...	...	725	4,229	5,376	6,100	5,000
-Companygunj	...	...	...	...	2,361	3,600	3,200
Eastern Bengal	...	...	188,662	298,657	326,752	465,000	475,000
Calcutta and South-Eastern	11,623	19,513	8,600	...	...
Northern Bengal	107,153	123,543	152,031	149,034	141,174		
Assam-Bihar	...	...	...	...	...
Kaunia-Dhurla	9,039	10,075	11,980	11,019	11,229	...	...
Dacca	...	...	707	18,458	28,699		
Carried over	3,005,072	3,081,337	3,249,357	3,614,388	3,482,668	3,385,700	3,571,500

The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881, the Government of India only.

a percentage of the gross receipts.

et Receipts.

Includes one-fifth the length of the Bhopal Railway and the whole length of the Sind, Punjab and Delhi Railway.

Includes one-fifth the length of the Bhopal Railway.

APPENDIX—concluded.

		ACCOUNTS.					Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
		1882-83.	1883-84.	1884-85.	1885-86.	1886-87.		
<i>Working expenses—continued.</i>		<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward		3,005,072	3,081,337	3,249,357	3,614,338	3,482,668	3,385,700	3,571,501
Tirhoot		44,052	67,863	96,847	91,558	98,583	105,000	107,500
Nalhati		5,059	5,632	7,213	6,678	6,711	6,500	7,000
Patna-Gya		27,100	23,356	29,825	27,179	27,898	24,300	24,900
Bengal Central		...	...	...	54,713	43,351	64,500	62,500
Oudh and Rohilkhund		...	...	...	...	...	...	80,000
Benares Branch		...	...	...	...	...	100	100
Indian Midland		...	...	...	...	8,199	23,000	77,500
Dildarnagar-Ghazipur		4,169	1,222	2,727	2,436	2,461	2,200	2,200
Cawnpore-Achnera		36,578	36,802	68,492	79,222	80,728	...	...
Bareilly-Pilibhit		...	...	1,385	6,113	7,675	7,800	8,000
Lucknow-Sitapur-Seramau		...	...	...	...	1,207	14,500	18,500
NORTH WEST-ERN. { Punjab Northern, including Northern Section		261,124	252,260	235,918	845,651	1,316,886	1,550,000	1,670,000
Indus Valley and Sind-Pishin		370,542	391,727	364,337				
Amritsar-Pathankot		...	...	17,535	24,171	-2,218	...	...
Cuddapah-Nellore		...	...	...	...	...	8,600	20,000
Bellary-Kistna		...	...	...	...	...	5,700	...
Dhond and Manmad*		...	...	...	...	...	...	...
Southern Mahratta		...	172	33,183	81,302	125,596	220,000	290,000
Mysore		...	...	...	...	20,144	42,800	42,500
Exchange		14,618	20,752	38,795	...	...	...	...
TOTAL		3,768,314	3,890,123	4,145,614	4,833,411	5,219,889	5,460,700	5,982,200
<i>Net Traffic receipts.</i>								
East Indian		2,531,943	3,002,620	2,481,190	2,821,318	2,985,440	2,980,300	2,940,000
Rajputana-Malwa		524,674	622,326	598,769	767,785	788,956	780,000	870,000
Rewari-Ferozepore		...	13,814	28,654				
Sindia		8,200	13,794	17,261	19,968	19,711	24,700	24,000
Bhopal		-538	-427	-465	-1,088	949	1,000	1,000
Wardha Coal		21,845	54,909	20,219	13,226	15,115	10,000	15,000
Bengal-Nagpur		36,756	64,993	55,759	52,644	51,390	50,000	80,000
Katni-Umaria		...	...	...	...	738	-800	...
Umaria Colliery		...	...	193	-7,041	-1,276	8,000	2,000
Burma		59,872	65,600	82,172	58,816	118,413	159,000	160,000
Toungchoo-Mandalay		...	...	...	...	...	...	...
Jorhat		...	...	-342	-605	-1,465	-1,200	...
Cherra-Companygunj		...	...	...	...	-2,135	-2,400	-1,000
EASTERN BENGAL. { Eastern Bengal		...	...	265,219	156,951	210,384	502,500	505,000
Calcutta and South-Eastern		10,384	12,293	865				
Northern Bengal		120,838	89,731	64,597	84,886	121,227		
Assam-Bihar		...	...	...	...	...
Kaunia-Dhurla		1,588	4,005	3,696	1,962	3,314		
Dacca		...	...	1,852	-5,735	-702		
Tirhoot		26,929	30,304	28,125	36,468	61,338	79,000	82,000
Nalhati		2,347	2,431	425	1,202	1,943	3,000	2,000
Patna-Gya		12,734	23,663	21,968	24,571	25,747	28,500	28,000
Bengal Central		...	...	...	-584	-8,776	10,000	7,000
Oudh and Rohilkhund		...	...	...	...	...	...	110,000
Benares Branch		...	...	...	...	...	75	...
Indian Midland		...	...	...	...	1,035	9,000	22,000
Dildarnagar-Ghazipur		678	2,258	1,946	2,214	2,277	2,600	2,000
Cawnpore-Achnera		17,755	20,934	24,438	16,597	49,364	...	...
Bareilly-Pilibhit		...	...	-486	2,280	2,451	2,000	2,000
Lucknow-Sitapur-Seramau		...	...	...	...	449	3,500	6,000
NORTH WEST-ERN. { Punjab Northern, including Northern Section		43,634	66,755	100,990	962,573	1,056,359	610,000	730,000
Indus Valley and Sind-Pishin		197,127	299,321	425,156				
Amritsar-Pathankot		...	...	2,423	4,814	9,538	7,300	8,000
Cuddapah-Nellore		...	...	...	...	...	-5,000	...
Bellary-Kistna		...	...	...	...	...	500	...
Dhond and Manmad*		15,998	19,165	20,427	22,062	23,376	22,500	22,000
Southern Mahratta		...	-95	61	21,516	56,721	98,500	120,000
Mysore		...	...	...	...	17,257	8,200	1,000
Exchange		-14,618	-20,752	-38,795	...	...	...	...
TOTAL		3,618,146	4,378,642	4,206,317	5,056,800	5,609,138	5,390,775	5,750,000

* The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India receives a percentage of the gross receipts.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Gross earnings, working expenses and net earnings of Irrigation—Major Works, for five years ending 1886-87, with Revised Estimate for 1887-88, and Budget Estimate for 1888-89.

	ACTUALS.					Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.		
RECT RECEIPTS—	£	£	£	£	£	£	£
Orissa canals	32,001	23,787	14,358	20,735	17,961	21,600	21,600
Midnapore canal	26,801	26,457	25,796	26,249	23,419	24,000	24,000
Tidal canal	4,503	6,359	4,351	5,245	5,440	4,900	4,900
Sone canals	68,468	60,381	86,247	106,264	91,843	85,300	85,300
Ganges canal	234,125	242,697	291,662	194,967	220,926	199,700	200,000
Lower Ganges canal	157,833	151,441	169,434	135,688	105,666	107,100	111,600
Agra canal	52,793	64,373	79,190	46,689	61,338	50,300	50,000
Eastern Jumna canal	83,545	76,452	79,374	61,034	69,864	68,900	70,000
Betwa canal . . . . .	...	...	...	...	2,070	2,900	5,000
Western Jumna canal	115,949	139,240	160,237	82,635	83,898	135,200	114,700
Chenab canal . . . . .	...	...	...	...	...	100	2,100
Bari Doab canal	109,429	100,354	105,421	118,887	129,138	123,500	124,300
Sirhind canal . . . . .	...	22	3,249	13,467	35,491	68,700	93,200
Swat River canal . . . . .	...	...	...	25	2,672	10,200	30,000
Godavari Delta System	7,675	7,560	9,601	10,738	10,601	10,200	10,600
Kistna " "	4,973	3,356	3,300	3,522	3,791	3,545	3,687
Desert canal	1,566	1,519	2,865	2,158	3,735	4,307	3,837
Begari canal	3,531	3,117	3,456	3,131	4,544	3,432	3,448
Eastern Nara Works	2,057	2,193	1,804	1,872	1,772	2,372	1,999
Mutha canals	12,461	15,834	14,069	15,055	18,340	16,170	16,620
Nira canal . . . . .	...	...	...	24	274	826	1,355
Other projects	13,272	11,439	20,612	16,388	17,041	31,270	35,836
Total	930,982	936,581	1,075,026	864,773	909,824	974,522	1,014,082
PORTION OF LAND REVENUE DUE TO IRRIGATION—							
Ganges canal	44,302	44,301	44,301	44,301	44,301	44,301	44,301
Lower Ganges canal	20,783	20,783	20,783	20,783	20,783	20,783	20,783
Eastern Jumna canal	22,153	22,154	22,154	22,153	22,153	22,153	22,153
Western Jumna canal	5,836	6,265	5,832	5,833	5,832	5,500	5,500
Bari Doab canal	27,997	66,189	27,557	34,250	60,497	36,500	37,000
Godavari Delta System	146,845	153,262	160,678	173,695	178,140	173,850	173,850
Kistna " "	81,761	94,929	101,609	110,592	113,667	113,810	115,425
Sangam Anicut System . . . . .	...	...	...	3,970	5,824	7,125	7,125
Desert canal	8,645	8,534	10,834	9,389	6,072	6,100	7,920
Begari canal	14,440	15,163	20,386	23,651	19,377	21,364	26,134
Eastern Nara Works	10,515	14,236	17,880	19,039	22,753	29,416	32,428
Mutha canals . . . . .	...	...	...	—345	—476	...	...
Nira canal . . . . .	...	...	...	...	—6	...	...
Other projects	85,804	88,310	33,804	95,296	98,552	97,499	97,717
Total	469,081	534,126	465,818	562,607	597,469	578,401	590,336
TOTAL REVENUE—							
Orissa canals	32,001	23,787	14,358	20,735	17,961	21,600	21,600
Midnapore canal	26,801	26,457	25,796	26,249	23,419	24,000	24,000
Tidal canal	4,503	6,359	4,351	5,245	5,440	4,900	4,900
Sone canals	68,468	60,381	86,247	106,264	91,843	85,300	85,300
Ganges canal	278,427	286,998	335,963	239,268	265,227	244,001	244,301
Lower Ganges canal	178,616	172,224	190,217	156,471	126,449	127,883	132,383
Agra canal	52,793	64,373	79,190	46,689	61,338	50,300	50,000
Eastern Jumna canal	105,698	98,606	101,528	83,187	92,017	91,053	92,153
Betwa canal . . . . .	...	...	...	...	2,070	2,900	5,000
Western Jumna canal	121,785	145,505	166,069	88,468	89,730	140,700	120,200
Chenab canal . . . . .	...	...	...	...	...	100	2,100
Bari Doab canal	137,426	166,543	132,978	153,137	189,635	160,000	161,300
Sirhind canal . . . . .	...	22	3,249	13,467	35,491	68,700	93,200
Swat River canal . . . . .	...	...	...	25	2,672	10,200	30,000
Godavari Delta System	154,520	160,822	170,279	184,433	188,741	184,050	184,450
Kistna " "	86,734	98,285	104,909	114,114	117,458	117,355	119,112
Sangam Anicut System . . . . .	...	...	...	3,970	5,824	7,125	7,125
Desert canal	10,211	10,053	13,699	11,547	9,807	10,407	11,757
Begari canal	17,971	18,280	23,842	26,782	23,921	24,796	29,582
Eastern Nara Works	12,572	16,429	19,684	20,911	24,525	31,788	34,427
Mutha canals	12,461	15,834	13,752	14,710	17,864	16,170	16,620
Nira canal . . . . .	...	...	...	24	268	826	1,355
Other projects	99,076	99,749	54,733	111,684	115,593	128,769	133,553
Total	1,400,063	1,470,797	1,540,844	1,427,380	1,507,293	1,552,923	1,604,418

APPENDIX—continued.

COMMERCIAL AND FINANCIAL STATISTICS.

Table IX.—Gross earnings, working expenses and net earnings of Irrigation—Major Works, for five years ending 1886-87, with Revised Estimate for 1887-88, and Budget Estimate for 1888-89—contd.

	ACTUALS.					Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.		
	£	£	£	£	£	£	£
WORKING EXPENSES—							
Orissa canals	34,154	29,313	31,573	34,258	50,193	55,200	42,500
Midnapore canal	23,808	21,565	22,317	20,985	22,637	25,300	23,000
Tidal canal	4,057	4,658	3,689	4,862	2,284	5,000	6,500
Sone canals	52,984	51,447	60,396	55,237	58,146	67,000	68,000
Ganges canal	82,949	86,198	92,609	86,026	85,535	87,840	88,308
Lower Ganges canal	63,215	64,751	82,154	81,327	79,186	86,024	84,397
Agra canal	21,761	23,859	26,565	26,313	28,337	26,090	26,760
Eastern Jumna canal	19,917	19,564	19,164	18,128	20,562	19,510	20,912
Betwa canal . . . . .	...	...	...	208	6,995	9,920	11,300
Western Jumna canal	44,655	44,284	44,177	47,834	48,869	54,100	39,850
Chenab canal . . . . .	...	...	...	...	...	6,320	6,500
Bari Doab canal	51,897	52,960	47,289	52,014	55,781	52,650	45,900
Sirhind canal . . . . .	...	1,653	14,022	21,276	23,071	32,580	45,800
Swat River canal . . . . .	...	...	...	2,372	5,243	8,530	10,300
Godavari Delta System	31,583	38,243	50,476	56,486	48,594	50,853	45,500
Kistna	27,217	27,922	27,691	29,413	32,514	31,127	32,000
Sangam Anicut System . . . . .	...	...	...	468	2,577	4,054	3,150
Desert canal	1,173	2,040	3,149	2,848	4,075	4,044	2,820
Begari canal	7,066	5,549	5,835	5,042	5,300	5,853	6,320
Eastern Nara Works	5,602	5,903	6,488	6,467	6,443	5,749	6,900
Mutha canals	5,795	5,961	6,831	6,120	6,838	5,887	6,600
Nira canal . . . . .	...	...	...	1,256	1,822	2,106	3,020
Other projects	24,103	28,967	26,998	34,210	31,771	36,913	44,440
Total	501,936	514,837	571,423	593,150	626,773	682,650	670,777
NET REVENUE—							
Orissa canals	—2,153	—5,526	—17,215	—13,523	—32,232	—33,600	—20,900
Midnapore canal	2,093	4,892	3,479	5,264	782	—1,300	1,000
Tidal canal	446	1,701	662	383	3,156	—100	—1,600
Sone canals	15,484	8,934	25,851	51,027	33,697	18,300	17,300
Ganges canal	195,478	200,800	243,354	153,242	179,692	156,161	155,990
Lower Ganges canal	115,401	107,473	108,063	75,144	47,263	41,859	47,986
Agra canal	31,032	40,514	52,625	20,376	33,001	24,210	23,240
Eastern Jumna canal	85,781	79,042	82,364	65,059	71,455	71,543	71,240
Betwa canal . . . . .	...	...	...	—208	—4,925	—7,020	—6,300
Western Jumna canal	77,130	101,221	121,892	40,634	40,861	86,600	80,350
Chenab canal . . . . .	...	...	...	...	...	—6,220	—4,400
Bari Doab canal	85,529	113,583	85,689	101,123	133,854	107,350	115,400
Sirhind canal . . . . .	...	—1,631	—10,773	—7,809	12,420	36,120	47,400
Swat River canal . . . . .	...	...	...	—2,347	—2,571	1,670	19,700
Godavari Delta System	122,937	122,579	119,803	127,947	140,147	133,197	138,950
Kistna	59,517	70,363	77,218	84,701	84,944	86,228	87,110
Sangam Anicut System . . . . .	...	...	...	3,502	3,247	3,071	3,970
Desert canal	9,938	8,013	10,550	8,699	5,732	6,363	8,930
Begari canal	10,905	12,731	18,007	21,740	18,621	18,943	23,260
Eastern Nara Works	6,970	10,526	13,196	14,444	18,082	26,039	27,520
Mutha canals	6,666	9,873	6,921	8,590	11,026	10,283	10,020
Nira canal . . . . .	...	...	...	—1,232	—1,554	—1,280	—1,660
Other projects	74,973	70,782	27,735	77,474	83,822	91,856	89,110
Total	898,127	955,870	969,421	834,230	880,520	870,273	933,600

APPENDIX.

Capital Account of Guaranteed and Subsidized Railways.

Table X.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways, 1887-88 and 1888-89.

RAILWAYS.	AMOUNT IN RUPEES.			AMOUNT OF EXCHANGE.			AMOUNT IN POUNDS STEELING.		
	1887-88.		Budget, 1888-89.	1887-88.		Budget, 1888-89.	1887-88.		Budget, 1888-89.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
	₹	₹	₹	₹	₹	₹	£	£	£
GUARANTEED RAILWAYS.									
RECEIPTS.									
Gras	20,00,000	22,50,000	22,50,000	1,66,000	1,88,000	1,88,000	183,400	206,200	206,200
th Indian	15,50,000	17,20,000	18,75,000	64,000	72,000	78,000	148,600	164,800	179,700
nbay, Baroda and Central India	26,00,000	22,50,000	23,00,000	2,17,000	1,88,000	1,92,000	238,300	206,200	210,800
at Indian Peninsula	71,00,000	69,00,000	70,00,000	5,92,000	5,75,000	5,83,000	650,800	632,500	641,700
h and Rohilkhund	17,50,000	18,00,000	14,50,000	...	...	...	175,000	180,000	145,000
TOTAL	1,50,00,000	1,49,20,000	1,48,75,000	10,39,000	10,23,000	10,41,000	1,306,100	1,380,700	1,383,400
ADVANCES.									
Gras	19,00,000	23,00,000	16,25,000	1,58,000	1,92,000	1,36,000	174,200	210,800	148,900
th Indian	13,50,000	10,50,000	12,00,000	56,000	44,000	50,000	129,400	100,000	115,000
nbay, Baroda and Central India	22,00,000	14,00,000	15,00,000	1,83,000	1,17,000	1,25,000	201,700	128,300	137,500
at Indian Peninsula	50,00,000	41,00,000	48,00,000	4,17,000	3,42,000	4,00,000	458,300	375,800	440,000
h and Rohilkhund	33,50,000	24,00,000	14,85,000	...	...	...	335,000	240,000	148,500
TOTAL	1,38,00,000	1,12,50,000	1,06,10,000	8,14,000	6,95,000	7,11,000	1,298,600	1,055,500	989,900
NET RECEIPTS.									
Gras	—50,000	—50,000	6,25,000	8,000	—4,000	52,000	9,200	—4,600	57,300
th Indian	2,00,000	6,70,000	6,75,000	8,000	28,000	28,000	19,200	64,200	64,700
nbay, Baroda and Central India	4,00,000	8,50,000	8,00,000	34,000	71,000	67,000	36,600	77,900	73,300
at Indian Peninsula	21,00,000	28,00,000	22,00,000	1,75,000	2,33,000	1,83,000	192,500	256,700	201,700
h and Rohilkhund	—16,00,000	—6,00,000	—35,000	...	...	...	—160,000	—60,000	—3,500
TOTAL	12,00,000	36,70,000	42,65,000	2,25,000	3,28,000	3,30,000	97,500	334,200	393,500
SUBSIDIZED RAILWAYS.									
RECEIPTS.									
ital received in { Southern Mah-	...	...	...	...	...	...	...	...	...
dia { ratta	...	...	...	...	...	...	...	...	...
{ Indian Midland	...	...	...	...	...	...	...	...	...
on remittances { Southern Mah-	...	...	...	4,94,000	3,42,000	4,25,000	—49,400*	—34,200	—42,500
India { ratta	...	...	...	7,88,000	18,46,000	8,64,000	—78,800	—134,600	—86,400
{ Indian Midland	...	...	...	...	...	...	...	...	...
{ Bengal Central	...	...	...	...	...	...	...	...	...
{ Bengal-Nagpur	...	...	...	30,000	4,80,000	8,05,000	—3,000	—48,900	—80,500
TOTAL	...	...	...	13,12,000	21,77,000	20,94,000	—131,200	—217,700	—209,400
WITHDRAWALS.									
thern Mahratta	44,80,000	60,50,000	14,88,000	7,47,000	10,08,000	2,48,000	373,300	504,200	124,000
sore	21,45,000	13,00,000	38,00,000	5,81,500	3,25,000	9,50,000	156,450	97,500	285,000
lary-Kistna	...	5,50,000	43,00,000	...	1,57,000	12,29,000	...	39,300	307,100
lian Midland	1,10,25,000	1,39,37,000	1,50,00,000	22,05,000	27,87,000	30,00,000	882,000	1,115,000	1,200,000
agal Central	...	1,90,000	1,40,000	...	54,000	40,000	...	18,500	10,000
agal-Nagpur	47,86,000	1,96,55,000	1,50,00,000	11,96,500	45,36,000	34,61,000	358,950	1,511,900	1,153,900
Total	2,24,36,000	4,16,82,000	3,97,28,000	47,30,000	88,67,000	89,28,000	1,770,700	3,281,500	3,080,000
Net Withdrawals	2,24,36,000	4,16,82,000	3,97,28,000	34,18,000	66,90,000	68,34,000	1,901,900	3,490,200	3,289,400
GUARANTEED AND SUBSIDIZED RAILWAYS.									
Net Withdrawals	2,12,36,000	3,80,12,000	3,54,63,000	31,93,000	68,62,000	65,04,000	1,804,400	3,165,000	2,895,900*

* Includes Mysore Railway.

† Includes refund to Government of past outlay, amounting to ₹1,39,52,416.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE THIRD QUARTER
OF 1887.

No. 379 R. T., dated Calcutta, the 23rd March 1888.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 270 R. T., dated the 15th March 1887.

Ditto ditto No. 1531 R. T., dated the 30th December 1887.

Read also—

Director General of Railways' No. 116 T., dated the 20th February 1888, forwarding the Abstract Returns of Accidents to trains, &c., on the open lines of Railways in India for the quarter ending 30th September 1887.

OBSERVATIONS.—As compared with the corresponding quarter of the previous year, the number of accidents to trains, rolling stock, permanent way, &c., shows an increase of 31* or 4·57 per cent. against an increase of 1,424 miles or 11·58 per cent. in the mean mileage open, and a decrease of 522,149 miles, or 4·84 per cent. in the train mileage. The following are the Railways on which the more important fluctuations occurred:—

RAILWAYS.	ACCIDENTS.				TRAIN MILEAGE.	
	Increase.	Decrease.	Percentage of increase	Percentage of decrease.	Percentage of increase	Percentage of decrease
Rajputana-Malwa . . . . .	...	33	...	32·35	...	28·81
Southern Mahratta	26	...	371·43	...	103·34	...
North Western . . . . .	...	12	..	7·79	...	9·69
Great Indian Peninsula . . . . .	...	12	...	34·28	...	4·89
Bombay, Baroda and Central India	14	.	58·33	...	...	9·41
Oudh and Rohilkhand . . . . .	...	19	...	40·43	...	12·49
Dibru-Sadiya	48	...	150·00	...	16·69	...

2. The decrease on the Rajputana-Malwa Railway is due chiefly to a diminution in the number of cattle accidents (40 against 53) and to the total absence of accidents under "Goods trains or parts of goods trains; engines, &c., leaving the rails" against 12 accidents recorded under this head in the corresponding previous quarter.

3. On the Southern Mahratta Railway there is no noticeable increase under any head, except that of "Trains running over cattle on the line," which shows an increase of 9 accidents.

4. The largest variations on the North Western Railway were under "Trains running over cattle on the line" and "Failures of Machinery, Springs, &c., of Engines," the former showing an increase, and the latter a decrease, of 12 accidents. Under "Fire in trains" there was also a decrease of 10 accidents.

5. On the Great Indian Peninsula Railway there was no important difference under any head.

* The returns for the Cherra-Companyganj, Darjeeling-Himalayan and Mysore Railways for the 3rd quarter of 1886 were received too late for inclusion in the general returns. The numbers of accidents returned by these lines for the quarter under review are 21, 11 and 3 respectively.

6. On the Bombay, Baroda and Central India Railway the number of "Trains running over cattle on the line" increased from 1 to 11, and that of accidents classified as "Other accidents", from 17 to 24.

7. The decrease on the Oudh and Rohilkhand Railway was entirely under the head "Trains running over cattle on the line."

8. On the Dibru-Sadiya Railway the number of "Failures of couplings" exhibits an unusual increase, there being 55 cases against 6 in the corresponding quarter of 1886.

9. The casualties resulting from accidents to trains, &c., were among passengers and others, 3 killed and 9 injured, against 9 injured, and among servants 6 killed and 14 injured against 1 killed and 2 injured. Of the total casualties, 3 passengers were killed and 6 injured on the North Western Railway by the derailment, on the 19th September, of No. 4 Down Calcutta mail train at mileage 164 between Sarai Banjara and Rajpura stations owing to the settlement of the embankment from floods and heavy rain.

On the Rajputana-Malwa Railway there were 2 servants killed and 4 injured in the accident to the up goods on the 31st August. The train was passing over Bandi Bridge near Asalpur when it ran into a herd of cattle straying on the line, and the whole train, consisting of an Engine and forty-one vehicles, was precipitated into the river. The damage done to rolling stock by this accident is estimated at about Rs. 50,000.

10. The following table exhibits the number of accidents under the different classes, and the number of persons killed and injured thereby:—

CLASS.	Number of accidents.	NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS.		TOTAL.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions between passenger trains or parts of passenger trains	1	...	...	...	...	...	...
Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	9	...	1	1	3	1	4
Collisions between goods trains or parts of goods trains	6	...	...	...	...	...	...
Passenger trains, or parts of passenger trains leaving the rails	20	3	6	1	2	4	8
Goods trains, or parts of goods trains, Engines, &c., leaving the rails	83	...	...	...	2	...	2
Trains or Engines travelling in the wrong direction through points	16	...	...	...	...	...	...
Trains running into stations or sidings at too high a speed	1	...	...	...	...	...	...
Trains running over cattle on the line	249	...	...	2	4	2	4
Trains running over obstructions on the line	14	...	2	...	1	...	3
Trains running through gates at level-crossings	6	...	...	...	...	...	...
The bursting of tubes, &c., of Engines	24	...	...	...	1	...	1
The failure of machinery, springs, &c., of Engines	41	...	...	...	...	...	...
The failure of tyres	6	...	...	...	...	...	...
Do. of wheels	2	...	...	...	...	...	...
Do. of axles	4	...	...	...	...	...	...
Do. of couplings	86	...	...	1	...	1	...
Broken rails	11	...	...	...	...	...	...
The flooding of portions of permanent-way	41	...	...	...	...	...	...
Slips in cuttings or embankments	6	...	...	...	...	...	...
Fire in trains	21	...	...	...	...	...	...
Fire at stations or involving injury to bridges or viaducts	5	...	...	...	...	...	...
Other accidents	57	...	...	1	1	1	1
TOTAL	709	3	9	6	14	9	23

11. The number of "collisions between goods trains or parts of goods trains" shows a large decrease, being only 6 against 18.

12. The cattle accidents, which number 249 against 274, were most numerous on the Rajputana-Malwa, and North Western, Railways. The numbers returned by these lines were 40 and 37 respectively.

13. The cases of the "Bursting of tubes, &c., of Engines" chiefly occurred on the North Western and South Indian Railways. Out of a total of 24 accidents, 11 were on the former line and 9 on the latter.

14. The numbers of "Failures of machinery, springs, &c., of engines" were very large on the North Western Railway and Eastern Bengal State Railway system, being 19 and 10 respectively out of a total of 41. As compared with the corresponding previous period, there was, however, as already noticed in para. 4, a decrease on the former line of 12 accidents under this head.

15. Under "Failure of couplings" the number has risen from 36 to 86, owing to there being 55 cases against 6 on the Dibru-Sadiya Railway.

16. The number of cases of "Fire in trains" was very nearly the same as previously, *viz.*, 21 against 20. There were 9 accidents under this head on the South Indian Railway and 6 on the Madras Railway.

17. Out of 57 accidents classed as "Other accidents," 24 occurred on the Bombay, Baroda and Central India Railway.

18. The casualties to passengers from causes other than accidents to trains, &c., were—

Cause of accident.	Killed.	Injured.
From falling between carriages and platforms . . . . .	...	1
Falling on to the platform, ballast, &c., when getting into or out of trains . . . . .	...	3
Whilst crossing the line at stations	1	...
By closing of carriage doors . . . . .	...	1
Falling out of carriages during the travelling of trains	7	6
Other accidents	2	5
Total	10	16

19. The accidents to servants in the employ of Railways, or of contractors, whilst performing duties connected directly with the transit of passengers and goods from causes other than accidents to trains, &c., were as follows:—

Cause of accident.	Killed.	Injured.
During shunting operations	7	9
Falling off engines, vans, wagons, &c.	2	12
Coming in contact with overbridges, &c., during the travelling of trains	1	1
Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines . . . . .	...	1
Getting on or off trains, engines, &c.	1	8
Whilst loading, unloading or sheeting	5	4
Whilst working on the permanent-way or in sidings	2	2
Whilst walking along the line on the way home or to work . . . . .	...	1
Whilst walking, crossing or standing on the line	10	11
Whilst passing between vehicles . . . . .	...	3
Whilst attending to gates at level-crossings . . . . .	...	1
Falling or being caught between vehicles and platforms . . . . .	...	3
Falling off ladders, scaffolds, platforms, &c.	2	3
By falling of lamps, wagon doors, timber, weights, &c.	1	9
Whilst coupling or uncoupling wagons	1	5
Miscellaneous	5	28
Total	37	101

20. Of other persons killed and injured by running trains, &c., 5 were killed and 1 injured whilst passing over the line at level-crossings; 43 were killed and 15 injured whilst trespassing on the line; 9 committed suicide; and 5 were killed and 1 injured from miscellaneous causes.

21. The following table shows the total number of persons killed and injured from causes connected with the working of trains, as compared with the corresponding quarter of 1886:—

	3RD QUARTER, 1886.		3RD QUARTER, 1887.	
	Killed.	Injured.	Killed.	Injured.
<i>Passengers.</i>				
From causes beyond their own control	1	10	5	8
From misconduct or want of caution	7	36	8	17
<i>Servants.</i>				
From causes beyond their own control	3	18	8	20
From misconduct or want of caution	41	115	35	95
<i>Others.</i>				
Whilst passing at level-crossings	2	2	5	1
Trespassers, including suicides	55	17	52	15
Other persons	2	4	5	1
Total	111	202	118	157
Total open mileage	12,292½		13,716½	
Total train mileage	10,782,892		10,260,743	

22. In addition to the above, 13 persons are reported to have been killed and 38 injured in yards, workshops, &c., and 93 persons to have met death in carriages, and at stations from causes unconnected with the working of trains.

RESOLUTION.—The Government of India is pleased to notice the decrease in the number of accidents on the Rajputana-Malwa and the Oudh and Rohilkhand Railways, but requests that the attention of the officers concerned may be invited to the increased number of “trains running over cattle on the line” on the North Western, Southern Mahratta, and Bombay, Baroda and Central India Railways; and to the increased number of “Failures of couplings” on the Dibru-Sadiya Railway.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Assam, and Burma.
The Resident at Hyderabad.
The Agents to the Governor General for Rajputana, Central India, and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.

ORDER.—Ordered, that this Resolution, with the Abstract Returns, be communicated, for information, to the Local Governments, Administrations and Officers

noted in the margin.

Ordered also that copies be forwarded for the information of Her Majesty's Government.

Ordered further that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

M. C. BRACKENBURY, *Major, R.E.*
Under Secretary.

TABLE

NUMBER of PERSONS reported during the Third Quarter of 1887, as KILLED or INJURED on the several RAILWAYS open for practicable the nature and causes of the

RAILWAYS.	PASSENGERS.														SER.															
	From accidents to trains, &c. See Table No. 4.		FROM CAUSES OTHER THAN ACCIDENTS TO TRAINS, &c.												From accidents to trains, &c. See Table No. 4.		FROM													
			1.—From falling between carriages and platforms.		2.—Falling on to the platform, ballast, &c., when getting into or out of trains.		3.—Whilst crossing the line at Stations.		4.—By closing of carriage doors.		5.—Falling out of carriages during the travelling of trains.		6.—Other accidents.				1.—During shunting operations.		2.—Falling off engines, vans, wagons, &c.		3.—Coming in contact with over-bridges, &c., during the travelling of trains.		4.—Coming in contact, while shunting with vehicles, &c., standing in adjoining lines.		5.—Getting on or off trains, engines, &c.		6.—Whilst loading, unloading, or shunting.			
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		
STATE IMPERIAL.																														
East Indian	1	...	1	...	1	...	2	2	3	2	3	...	2	1	...	5	...	...	...	...	1	2	2	...	...	
Rajputana-Mulwa	2	...	1	2	...	1	6	1	6	3	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Southern Mahratta	...	1	...	...	...	...	...	...	...	...	...	...	1	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...
Mysore		
North-Western	3	6	...	...	...	...	2	4	2	...	4	4	7	10	1	2	1	1	1	3	...	...	...	...	...	2	2	...
Wardha Coal		
Bilaspur-Etáwa		
Bengal-Nágpur		
STATE PROVINCIAL.																														
Lucknow-Sitapur-Sihrámau	1	...	...	...	...	...	1	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...
Eastern Bengal State Railway System	2	...	...	2	...	2	...	1	2	...	...	1	1	...	...	1	...	1	1	...	...	...
Nalhati		
Tirhoot		
Burma		
Jorhát		
Cherra-Company Ganj		
GUARANTEED COMPANIES.																														
Madras	1	...	1	...	...	...	...	...	...	...	1	...	...	...	...
South Indian	1	...	...	1	...	...	...	1	...	...	1	...	1		
Great Indian Peninsula	1	...	1	...	1	...	...	...	2	1	2	...	...	...	...	...	...	...	...	...
Bombay, Baroda and Central India	1	...	...	1	...	1	...	...	...	1	2	...	...	...	...	...	...	1	...	1	...	...
Ondh and Rohilkhand	1	...	...	...	...	1	...	1	...	...	3	1	...	...	...	...	...	...	...	...	...	...	...
ASSISTED COMPANIES.																														
Darjeeling-Himalayan	...	2	...	...	...	...	...	...	...	...	...	...	...	2	...	1	...	...	...	...	...	...	...	...	...	...	...	...
Deoghur		
Bengal and North-Western		
Rohilkhand-Kumaun (including Bareilly-Pilibheet).		
Tháton-Duyinzáik		
Dibru-Sadiya		
NATIVE STATES.																														
H. H. the Gaekwar's		
H. H. the Nizam's	2	...	...	...	...	...	...	...	2	...	...	...	...
Bhávnagar-Gondál		
Jodhpore		
Morvi		
1887	3	9	1	...	3	1	...	1	7	6	2	5	10	16	13	25	6	14	7	9	2	12	1	1	...	1	1	...		

No. 2.

Traffic in India, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS, and classifying as far as ACCIDENTS occasioning the DEATH OR INJURY.

[illegible]

TABLE No. 3.

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1887, as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of ACCIDENTS, and the Number of PASSENGERS AND OTHERS, and of RAILWAY SERVANTS, KILLED OR INJURED, in each Class of ACCIDENT.

SEE ALSO TABLE No. 4.

	EAST INDIA.				RAJPUTANA-MALWA.				SOUTHERN MARRATHA.				MISORE.				NORTH-WESTERN.						
	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.			
		Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	2	..	2	..	..	..	..	..	1	..	..	..	..	..	..	..	2	..	1	1
3. Collisions between goods trains, or parts of goods trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..
4. Collisions between light engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains, or parts of passenger trains, leaving the rails	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	1	..	..	..	..	..	..	..	2	..	2	..	..	..	..	..	3	3	6	6
7. Trains or engines travelling in the wrong direction through points	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	24	..	..	..
8. Trains running into stations or sidings at too high a speed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	..	..	..
9. Ditto over cattle on the line	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12(a). Ditto of tubes, &c., of engines	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. The failure of machinery, springs, &c., of engines	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Ditto of tyres	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto of wheels	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto of axles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto of brake apparatus	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto of couplings	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	27	..	2	..	69	33	1	2	3	142	3	6	1	2	4	8
Number of Passenger miles	225,356,756				99,885,759				20,515,569				3,676,010				118,723,332						
" of Servants employed	24,480				12,837				5,956				836				17,399						
Train mileage of all descriptions	1,982,471				1,033,709				346,879				44,224				1,366,015						

SEE ALSO TABLE No. 4.

STATE IMPERIAL—continued.																								STATE PROVINCIAL.															
WARDHA COAL.								BILASPUR-ETAWA.								BENGAL-NAGPUR.								LUCKNOW-STAMPUR-SHIMLA.								EASTERN RAILWAY STATE RAILWAY SERVICE.							
No.	Number of Passengers and others.		Number of Servants.	TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.	TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.	TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.	TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.	TOTAL ALL CLASSES.											
	Killed.	Injured.		Killed.	Injured.		Killed.	Injured.		Killed.	Injured.		Killed.	Injured.		Killed.	Injured.		Killed.	Injured.		Killed.	Injured.		Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		
1. Collisions between passenger trains, or parts of passenger trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains, or parts of goods trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Collisions between light engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains, or parts of passenger trains, leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Ditto over cattle on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. (a). Ditto of tubes, &c., of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. The failure of machinery, springs, &c., of engines	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto of tyres	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto of wheels	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto of axles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto of brake apparatus	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of couplings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. Broken rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. The flooding of portions of permanent-way	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Slips in cuttings or embankments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire in trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Fire at stations, or involving injury to bridges or viaducts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
26. Other accidents	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	2	..	..	..	6	..	..	..	..	7	..	..	5	..	..	..	69	..	..	..	..	..	..	..	..	..	..	..	..
Number of Passenger miles	686,999	..	162,044	..	3,575,564	..	2,321,375	..	44,640,839	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
" of Servants employed	(a) 463	..	184	..	2,987	..	598	..	8,983	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
min mileage of all descriptions	18,930	..	10,848	..	54,773	..	34,061	..	623,840	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(a) Includes 23 Servants employed on colliery.

SEE ALSO TABLE No. 4.

GUARANTEED COMPANIES.

	MADRAS.				SOUTH INDIAN.				GREAT INDIAN PENINSULA.				BOMBAY, BARODA AND CENTRAL INDIA.				ODISH AND BOMBAY.			
	Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.	
	No.	Killed.	Injured.	Total All Classes.	No.	Killed.	Injured.	Total All Classes.	No.	Killed.	Injured.	Total All Classes.	No.	Killed.	Injured.	Total All Classes.	No.	Killed.	Injured.	Total All Classes.
1. Collisions between passenger trains, or parts of passenger trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains, or parts of goods trains	2	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Collisions between light engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains, or parts of passenger trains, leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	12	..	..	..	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Ditto over cattle on the line	14	..	..	..	28	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings	1	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13(a). Ditto of tubes, &c., of engines	1	..	..	..	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13(b). The failure of machinery, springs, &c., of engines	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Ditto of tyres	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto of wheels	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto of axles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto of brake apparatus	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto of couplings	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains	6	..	..	..	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents	2	..	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	44	..	..	..	69	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Number of Passenger miles	..	74,500,323	..	..	..	60,680,074(a)	..	..	..	93,988,586	..	..	..	49,173,426	..	..	..	46,118,842	..	..
" of Servants employed	..	6,095	..	..	..	8,323(a)	..	..	..	25,489	..	..	..	6,372	..	..	..	6,416	..	..
rain mileage of all descriptions	..	579,676	..	..	..	605,959(a)	..	..	..	1,877,472	..	..	..	433,482	..	..	..	499,266	..	..

(a) Excludes Fardesherry Railway.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1887, &c.—continued.

SEE ALSO TABLE No. 4.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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DARJEELING-HIMALAYAN.						DIOCHUR.						BENGAL AND NORTH-WESTERN.						ROHILKHAND-KUMAON (INCLUDING BAREILLY-PILGRIM).						TEAROR-DUYNIAK.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	No.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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SEE ALSO TABLE No 4.

Number of Passenger miles	2,685,210	1,040,035	914,348,319
“ of Servants employed	572	428	141,905
Train mileage of all descriptions			

TAB

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for Traffic in INDIA during the year 1900, and the Number of RAILWAY Miles worked.

[illegible]

.4.

d Quarter of 1887, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, KILLED OR INJURED thereby.

22.—Slips in cuttings or embankments.				23.—Fire in trains.				24.—Fire at stations, or involving injury to bridges or viaducts.				25.—Other accidents.				TOTAL ALL CLASSES.				NUMBER OF PASSENGERS AND OTHERS.				NUMBER OF SERVANTS.				TOTAL ALL CLASSES.				Miles of Railway open.				Number of Passengers carried.				Train mileage of all descriptions.				Passenger mileage.				PER MILE OPEN.				TOTAL PASSENGERS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			

GOVERNMENT OF INDIA.
HOME DEPARTMENT.

ACKNOWLEDGMENTS TO SIR W. HUNTER, K.C.S.I., C.I.E., IN CONNECTION WITH THE COMPLETION OF THE 2nd EDITION OF THE IMPERIAL GAZETTEER OF INDIA.

No. 753-54.

*Extract from the Proceedings of the Government of India in the Home Department—
(Public),—under date Calcutta, the 21th March 1888.*

READ—

Letter No. 8264, dated the 26th March 1887, from Sir William Hunter, K.C.S.I., C.I.E., reporting the completion of the second edition of the Imperial Gazetteer of India.

RESOLUTION.

THE revision of the Imperial Gazetteer of India which was sanctioned by the Government of India in the beginning of the year 1882 has now been completed. The first edition of 9 volumes has been expanded into 14; of these eleven volumes were received and distributed some time ago, while the last three volumes have only recently been received and circulated.

2. The Governor General in Council now desires to place on record his cordial acknowledgments to Sir William Hunter for the great ability and industry which he has displayed in carrying through the important work which was entrusted to him. As a condensed epitome of the Statistical Survey of India, it appears to His Excellency in Council all that could be desired, and as a standard work of reference, it will be of the greatest use to those charged with the administration of the country.

ORDER.—Ordered, that a copy of this Resolution be forwarded to Sir William Hunter for information, and that it be published in the *Gazette of India* for general information.

(True Extract.)

W. M. YOUNG,

Offg. Secretary to the Govt. of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN BENGAL FOR 1836-87.

No. 65 L., dated Calcutta, the 27th March 1888.

RESOLUTION—By the Government of India, Public Works Department.

Read—

The Revenue Report of Irrigation Works in Bengal for 1886-87 and the Resolution thereon by the Government of Bengal, No. 289 I. A., dated 20th February 1888.

OBSERVATIONS.—Capital accounts are kept for all canals in the province of Bengal, except for the system of navigable streams known as the Nuddea Rivers, and for the Eden and the Madhuban Canals. The capital expenditure during the year 1836-87 amounted to Rs. 98,393 including indirect charges, as follows:—

					EXPENDITURE	
				Number of Works.	During the year 1886-87. <i>R</i>	To end of the year 1886-87. <i>R</i>
Productive Public Works	{ Direct : : }			4 {	5,76,359 12,880	5,75,63,328 16,27,981
	{ Indirect : : }				5,89,239	5,91,91,309
MINOR WORKS AND NAVIGATION (for which Capital and Revenue Accounts are kept)						
Imperial (in abeyance)	{ Direct : : }			2 {	—1,200	6,84,966
	{ Indirect : : }				...	90,880
					—1,200	7,75,855
Provincial (in operation)	{ Direct : : }			3 {	3,02,370	95,61,613
	{ Indirect : : }				7,9~4	1,76,797
					3,10,354	97,44,410
TOTAL	.			...	8,98,393	6,97,11,574

There are no Protective Public Works in Bengal: but the Orissa Coast Canal, which is a Provincial Minor Work, has received a total grant-in-aid of Rs. 8,66,000 from the fund for Famine Relief and Insurance, of which Rs. 84,000 was given during 1886-87. The two works which are in abeyance are the Tirhoot and Damoodah projects. The works in operation contemplate 897 miles of canals and 3,161 miles of distributaries, of which 837 miles and 2,133 miles respectively are completed. The balance of estimates unexpended is about 130 lakhs of rupees.

2. The actual financial results of the year on the works in operation, as shewn by the revenue accounts, are as follows:—

	Gross Revenue.	Net Revenue.	Percentage of net Revenue on Total Capital outlay to end of the year.
	<i>R</i>	<i>R</i>	
Productive Public Works	(a) 13,69,679	—6,458	<i>Nil</i>
Minor Works and Navigation	5,25,569	2,43,220	2.5

(a) After deduction of ₹16,950, cash refunds of revenue.

These results compare unfavourably with those of recent years, but they are to some extent due to exceptional causes which will be presently mentioned. The net revenue of the previous year was ₹3,75,981 from Productive and ₹2,84,093 from Minor Works.

3. The amount payable for the year under review on account of interest on the Capital cost of Productive Public Works was ₹22,73,490; so the total charge for the year on account of these works was ₹22,79,948. The total difference between the net revenue and the gross charges for simple interest up to the end of 1886-87 was ₹3,02,88,425: this sum is the total loss incurred by the working of the canals.

4. The gross revenue assessed in 1886-87 on the systems classed as Productive is compared in the following table with the assessments of the four preceding years:—

PRODUCTIVE PUBLIC WORKS.	ASSESSMENTS.				
	1886-87.	1885-86.	1884-85	1883-84.	1882-83.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Orissa	2,08,311	2,05,527	1,74,525	1,97,213	3,38,323
Midnapur	2,32,101	2,64,643	2,63,469	2,81,554	3,20,900
Hidgellee	54,404	52,455	43,507	63,590	45,032
Sone	7,87,054	8,92,025	12,07,514	8,61,909	6,20,354
TOTAL	12,81,870	14,14,650	16,89,015	14,04,266	13,24,609

This statement shows that the indifferent results referred to in para. 2 were to a certain extent due to an actual reduction in the earnings of the canals. The reduction in the revenue assessed on the Midnapur Canal was due almost entirely to a decrease in the navigation on that canal; the decrease on the Sone Canals was caused by reduction in the area irrigated under annual leases.

5. Of the gross revenue of ₹12,81,870 assessed on Productive Public Works the sum of ₹9,27,512 is due to water rates, based on the areas irrigated as shewn in the following statement where they are compared with the areas of the two previous years:—

	1886-87.	1885-86.	1884-85.
	Acres.	Acres.	Acres.
Productive Public Works—			
Orissa Canals	77,709	72,339	57,362
Midnapur Canals	69,762	70,604	69,294
Sone Canals	268,204	332,570	370,661
TOTAL	415,675	475,513	497,327
Minor Works—			
Sarun Canals	2,146	4,565	7,223
TOTAL AREA IRRIGATED	417,821	480,078	504,550

The decrease in irrigated area is practically confined to the Sone Canals, and is due to the rainfall both of the year under review and of the previous one being favourable to cultivation without the aid of canal water. The areas given in the above statement do not agree with those given in the last Resolution of the Government of India, as certain corrections have been made in order to make the figures for the Sone Canals more accurate. The system under which the area irrigated on these canals was formerly stated is explained in para. 65 of the Chief Engineer's note of 1885-86: it is satisfactory that an imperfect system has now been abandoned.

6. Although the decrease in irrigation on the Sone Canals is large, the circumstances are by no means so unsatisfactory as the actual decrease would appear to imply. The decrease is entirely under annual leases. Thus:—

	AREAS IRRIGATED, SONE CANALS.		
	1886-87.	1885-86.	1884-85.
Five-year leases	194,556	179,784	151,510
Annual leases	73,648	152,786	219,151
TOTAL	268,204	332,570	370,661

The steady increase in five-year leases indicates that the people are learning to appreciate the advantages of insuring the development of their crops by leases which afford them a first claim on the available supply. On the Orissa Canals, where the area irrigated is almost entirely under five-year leases, there is the same tendency to increase; and it would appear, from para. 39 of the Chief Engineer's note, that there is no reason to anticipate that the area held under these leases on the Midnapur Canal will decrease; on that canal 56 per cent. of the entire area irrigable is now leased on this system.

7. The working expenses of productive Public Works including indirect charges are detailed below:—

CANALS.	WORKING EXPENSES.				
	1886-87.	1885-86.	1884-85.	1883-84.	1882-83.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Orissa	5,20,543	3,56,672	3,29,288	3,05,530	3,55,280
Midnapur	2,35,038	2,18,127	2,31,803	2,23,586	2,46,502
Hidgellée	22,735	50,147	38,248	48,093	41,897
Sone	5,97,821	5,73,345	6,28,075	5,42,159	5,49,774
TOTAL	13,76,137	11,98,291	12,27,414	11,19,368	11,93,453

These figures show an increase in all cases except the Hidgellée Tidal Canal. The decrease on that canal is only apparent: it is due to silt clearance having been postponed, pending consideration of the proposals for remodelling the canal.

The large increase in the working expenses of the Orissa Canals is due to a breach which occurred in the Mahanuddee weir on the first rise of the river at the end of June 1886: the repairs of this accident cost *R*1,70,278 in 1886-87, and there was still further expenditure in the following year. An accident also occurred to the Naraj weir which cost nearly *R*17,000 to repair, and there was additional expenditure on four other weirs for extensive repairs to the aprons. This abnormal expenditure raised the cost of repairs to weirs from *R*2.79, which was the rate last year, to *R*12.20 per foot run during the present year.

The increase in the maintenance charges of the Midnapur Canal was mainly due to exceptional repairs and alterations to tidal locks, on which an expenditure of *R*36,892 was incurred as compared with *R*13,694 in the preceding year.

On the Sone Canals considerable expenditure was incurred on special repairs to the sluice piers of the Sone weir, which had been severely damaged; there was also an increase in the cost of repairs on the Buxar Canal, said to be due to restriction of necessary expenditure in the previous year.

8. The Province of Bengal has always been greatly in arrears in the matter of the collection of water-rates. The arrears have been sensibly reduced during the last three years, but there is still room for improvement. In these years the sums outstanding have been—

	<i>R</i>
On the first of April 1885	9,24,311
" " " 1886	5,49,089
" " " 1887	3,96,225

In 1885 special measures were adopted to check accumulation of arrears, and the results obtained must, on the whole, be regarded as satisfactory, although the decrease has been partly due to remissions of revenue which might have been collected had the demand been promptly enforced. It is satisfactory to notice that the remissions made during the year under review shew a considerable decrease. Thus, on the Sone Canals, the remissions of 1885-86 were 16·0 per cent. of the older demands and 7·2 in 1886-87; in Orissa the corresponding figures were 9·1 per cent. and 5·3 per cent. respectively. On the Midnapur Canal, where the remissions in 1885-86 were actually 37·3 per cent. of the older demands, it is noticed that the percentage has considerably decreased, but the actual figure is not stated.

Commenting on the results of the year His Honour the Lieutenant-Governor remarks that "the arrears still amount, however, to a large proportion of the year's assessments, and Sir Stuart Bayley is hopeful that a continuance of the measures introduced will result in a further reduction of arrears, and allow of greater facilities for the prompt realization of the current demand." Nearly one-fourth of the current year's demand was outstanding at the close of the year. The Governor-General in Council trusts that the measures which have been introduced may be worked with persistent energy until the results obtained are more in consonance with those which are recorded in other provinces.

9. The receipts from navigation form an important item in the revenue derived from canals in Bengal. The following statement shews the revenue of the last three years from this source, exclusive of that received from Government transport services:—

NAVIGATION REVENUE.			
	1886-87.	1885-86.	1884-85.
	<i>R</i>	<i>R</i>	<i>R</i>
<i>Works partly for Irrigation and partly for Navigation—</i>			
Orissa Canals	58,664	64,093	52,784
Midnapur Canal	1,09,693	1,37,578	1,19,797
Sone Canals	49,719	41,712	37,335
<i>Works for Navigation only—</i>			
Hidgellce Tidal Canal	54,404	52,455	43,507
Calcutta and Eastern Canals	4,83,654	5,14,669*	5,34,541*
Orissa Coast Canal	29,488	13,718	...
TOTAL	7,85,622	8,24,225	7,87,964

* These are the corrected figures as given in para. 93, page 35 of the Chief Engineer's note.

In addition to the above works there is a system of navigable rivers—the Nuddea Rivers—which are maintained by the Public Works Department. The navigation revenue on these rivers has been—

	1886-87.	1885-86.	1884-85.
Nuddea Rivers	2,03,250	1,83,781	1,95,457

10. The decrease in navigation revenue on the Orissa Canals was due to the deficiency of water caused by the breach in the Mahanuddee weir. The decrease on the Midnapur Canal is ascribed to slackness in the export trade in grain due to low prices in the Calcutta market. The decrease on the Calcutta and Eastern Canals is partly due to the abolition of certain tolls and partly to dullness in the jute and rice trade; these canals, however, continue to be the most remunerative navigable system in India. They give a net return of more than five per cent. on their capital cost. There has been a steady decrease in the working expenses of the Nuddea Rivers during the last five years which is very satisfactory.

11. The quantity and value of goods carried on the canals were as follows—

	Tons.	Value. ₹
Orissa Canals . . . . .	...	42,56,181
Midnapur Canals	115,127	97,25,587
Hidgellee Tidal Canal	53,587	31,48,826
Sone Canals	78,684	64,65,651
Orissa Coast Canal	27,656	11,91,892
Calcutta and Eastern Canals	860,934	5,30,42,670
TOTAL VALUE		7,78,30,807

The principal articles carried were 398,000 tons of grain, valued at 242 lakhs of rupees; 102,000 tons of salt, valued at 84 lakhs; 25,000 tons of oil-seeds, valued at 26 lakhs; 90,000 tons of jute, valued at 88 lakhs; and piece-goods, valued at 19 lakhs.

The value of the crops irrigated by the canals was rather more than 93 lakhs of rupees. The chief items were 30,204 acres of sugarcane, valued at 27 lakhs; 321,415 acres of rice, valued at 52 lakhs; and 1,276 acres of tobacco, valued at 5 lakhs. Nearly the whole of the sugarcane crop was on the Sone Canals.

12. Attention is drawn to the very late date on which this Report has been submitted: every effort should be made to submit future reports on the 15th November.

ORDER.—Ordered that copies of this Resolution and of the Report and its accompaniments be forwarded to the Secretary of State, and to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Also that a copy of this Resolution be forwarded to the Government of Bengal for information and guidance.

Also that copies of this Resolution and of the Report be forwarded to the

The Governments of Madras, Bombay, the North-Western Provinces and Oudh, and the Punjab.

The Chief Commissioners, Central Provinces and Burma.

The Resident at Hyderabad.

The Agents to the Governor General, Central India and Rajputana.

Local Governments and Administrations noted in the margin, in the Public Works Department, for in-

formation.

Also to the Foreign Department for communication to the Resident at Mysore and Chief Commissioner of Coorg.

Also that this Resolution and the Resolution of the Government of Bengal, with a few selected statements, be published in the Supplement to the *Gazette of India*.

R. C. B. PEMBERTON, Colonel, R.E.,
Secy. to the Govt. of India.

RESOLUTION—By the Government of Bengal, Public Works Department,—No. 289 I. A., dated Calcutta, the 20th February 1888.

Read—

The Canal Revenue Reports for 1886-87, and the Chief Engineer's note on the same.

The total outlay direct and indirect to the close of the year 1886-87, on canals in Bengal, of which capital accounts are kept, has been ₹6,97,11,574. Of this sum ₹8,66,000 have been contributed by the Imperial Government from Famine Relief and Insurance funds, ₹5,91,91,309 have been charged to loan funds, and ₹88,78,410 have been provided from Provincial revenues. In addition to the sums abovementioned, ₹7,75,855 have been expended on surveys, &c., for irrigation works which have not been carried out.

2. There are now in actual operation in Bengal 837½ miles of canal of which 608 miles are navigable. The total area commanded by irrigation canals is 2,698, 846 acres, of which 417,821 acres, producing crops of the estimated value of ₹93,34,374, were irrigated during the year. The total number of boats plying in the canals was 181,173, of which 27,314 were passenger boats. The total value of goods passing the canals in boats and rafts aggregated ₹7,78,30,811 approximately.

3. The receipts from, and expenditure on, the canals in operation for the last three years, are given in the statement below, the figures include indirect charges :—

NAME OF CANAL.	1886-87.		1885-86.		1884-85.	
	Receipts.	Expenditure.	Receipts.	Expenditure.	Receipts.	Expenditure.
<i>Major Irrigation Works.</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>
Orissa Canals	1,70,611	5,20,635	2,07,350	3,56,678	1,41,585	3,29,366
Midnapore Canal	2,34,185	2,35,240	2,62,484	2,18,127	2,57,955	2,31,915
Hidgellee Tidal Canal	54,101	23,045	52,155	50,147	43,507	38,248
Sone Canals	9,18,429	6,13,558	10,02,040	5,84,000	8,60,474	6,35,530
TOTAL	13,80,326	13,03,087	15,84,935	12,08,054	13,07,521	12,35,059
<i>MINOR WORKS AND NAVIGATION.</i>						
<i>Irrigation and Navigation Works.</i>						
Saran Canals	12,427	28,650	41,143	23,331	9,341	25,593
Calcutta and Eastern Canals	4,83,054	1,02,204	4,79,484	1,90,209	5,69,726	2,91,214
Orissa Coast Canal	20,188	61,420	10,718	30,712	..	..
TOTAL	5,25,509	2,82,349	5,34,345	2,50,252	5,79,067	3,16,807
GRAND TOTAL	19,12,108	16,75,430	21,19,280	14,59,206	18,86,588	15,51,866

The net income for the year was therefore ₹2,36,762. Interest amounting to ₹22,91,006 was, however, payable to the Imperial Government, so that there was a deficit of ₹19,56,284, to be met from Provincial revenues. This result is unfavourable as compared with that of the previous year, and is owing as much to a decrease in the receipts, the cause of which is explained further on, as to an increase in the expenditure owing to the necessity for special heavy repairs.

4. On the Orissa canals, the occurrence of a large breach in the main weir of the system, that on the Mahandi river, on the 26th June 1886, necessitated a very large outlay, of which about one and a half lakhs were spent within the year, and the rest in the following year, the work being completed before the rains of 1887. Considerable damage was also caused by the floods of 1886 to nearly all the other weirs, the result being that, with scarcely an exception, the expenditure on them during 1886-87 was in excess of that of the previous year. On the Sone canals the repairs to the centre and Baroon shore sluices of the Sone weir, and the replacing of the old four feet thick piers by piers of six feet thickness, caused an increase in the expenditure. On the Midnapore canal the repairs to tidal locks and silt clearance of tidal reaches were heavier than usual. Lastly on the Orissa Coast Canal the repairs on account of the floods and cyclone of 1885, added about ₹40,000 to what would otherwise have probably been the cost of maintenance.

5. The revenue collected in the last three years on the works mentioned in the above statement is shown below:—

HEAD.	REVENUE.		
	1886-87.	1885-86.	1884-85.
	<i>R</i>	<i>R</i>	<i>R</i>
Water-rates	10,43,343	12,33,612	9,46,808
Navigation	7,88,685	8,34,780	8,22,187
Miscellaneous	80,170	50,888	1,17,593
TOTAL	19,12,198	21,19,280	18,86,588

6. The assessments or earnings of the same year are as follows:—

HEAD.	EARNINGS.		
	1886-87.	1885-86.	1884-85.
	<i>R</i>	<i>R</i>	<i>R</i>
Water-rates	9,49,260	10,45,339	13,41,655
Navigation	7,88,685	8,34,780	8,21,876
Miscellaneous	80,171	90,481	81,510
TOTAL	18,18,116	19,70,600	22,45,050

The revenue shows a falling off under both heads of water-rates and navigation. As regards the water-rate, the decrease is due partly to the falling off in the area irrigated, and partly to the much smaller amount of arrears to be collected as compared with the balance at the beginning of the previous year. Allusion is made to the falling off in navigation further on.

The excess of revenue over the assessments is due largely to the collections of arrears of water-rates of former years.

7. The arrears of water-rates outstanding at the close of each of the last three years, are shown in the statement following:—

NAME OF CANAL.	ARREARS.		
	1st April 1887.	1st April 1886.	1st April 1885.
	<i>R</i>	<i>R</i>	<i>R</i>
Orissa Canals	87,458	64,884	77,469
Midnapore Canal	50,740	69,972	1,11,212
Sone Canals	2,31,582	3,98,321	6,95,208
Sarun Canals	26,437	15,912	40,022
TOTAL	3,96,226	5,49,089	9,24,311

The result for the year may be considered favourable, and shows a satisfactory reduction in the total amount of arrears. The remissions made amount to a comparatively small sum, and point to an improved system of working both as regards assessments and collections.

8. To understand more clearly the results of the working of the year, it is necessary to distinguish between the collections of arrears and those of the current demand. Of the former a sum of *R*4,10,658 or 77 per cent. of the outstandings of former years was adjusted. Of this amount 86·4 per cent. was collected, 5·5 written off as irrecoverable, and 8·1 per cent. remitted. Of the current year's demands (which include *R*43,645 not payable till after the expiry of the year) *R*2,37,196 or 25 per cent. only is left for recovery, 0·3 per cent. was remitted and the balance collected. On the Sone canals very good results were obtained, more especially in the Shahabad district. A considerable sum of arrears was,

however, written off as irrecoverable. In Gya an improvement in collections is apparent, and the remissions are unimportant. In Patna, although remissions are less than in the other districts, the collections were considerably smaller. In Orissa remissions were merely nominal; but collections of the current demand cannot be considered satisfactory, and resulted in an increase in the arrear balance at the end of the year. The results in Midnapore are satisfactory both as regards collections and remissions. In Sarun the collections of the year, including arrears, amounted to less than one half of the total of the guarantee for the year, a result which must be considered far from satisfactory. On the whole the results of the year, with the exception noted above, show a considerable improvement in the working of the principal systems; and the Lieutenant-Governor notices with approval that the orders of the Local Government have received the careful attention of Civil officers. The arrears still amount, however, to a large proportion of the year's assessments, and Sir Steuart Bayley is hopeful that a continuance of the measures introduced will result in a further reduction of arrears, and allow of greater facilities for the prompt realization of the current demand.

9. The total number of certificates for the recovery of arrears issued during the year was 30,504 against 60,942 in the previous year in all districts. None were issued in the Gya District. The decrease is attributable chiefly to the large numbers previously issued under the stringent orders of Government for the recovery of arrears, but it is confidently expected that less recourse to this procedure will be necessary in future. The immediate effect of the increased exertion in collecting arrears has doubtless had its effects in bringing about the state of friction which subsequently rendered necessary the appointment of a Commission to enquire into the working of the Sone Revenue system.

10. Information regarding complaints is either non-existent or very meagre in the reports from Superintending Engineers and Revenue Authorities, so that it is impossible to say whether the canal administration worked smoothly or not. That it was not doing so formerly is clearly shown by the agitations of late years on the Orissa and Sone Canals; but, from what little can be gathered on this point in the reports, there appears to be no doubt that there was a decided improvement in this respect in the year under review. Further information should be afforded in future reports.

11. The areas irrigated (actuals) during the last three years are detailed in the following table:—

						1886-87.	1885-86.	1884-85.
						Acres.	Acres.	Acres.
Orissa .	{	Kharif . . . . .	.	.	.	75,269	70,563	54,181
		Rabi . . . . .	.	.	.	2,440	1,605	2,994
		Perennial . . . . .	.	.	.	...	171	197
TOTAL .						77,709	72,339	57,372
Midnapore .		Kharif . . . . .	.	.	.	69,762	70,604	69,294
Sone .	{	Kharif . . . . .	.	.	.	30,082	80,792	131,372
		Rabi . . . . .	.	.	.	16,662	50,610	77,558
		Perennial . . . . .	.	.	.	11,626	10,527	9,262
		Hot-weather . . . . .	.	.	.	15,278	10,857	959
		Five-year leases . . . . .	.	.	.	194,556	179,784	151,510
TOTAL .						268,204	332,570	370,661
TOTAL MAJOR WORKS .						415,675	475,513	497,327
Sarun .	{	Kharif . . . . .	.	.	.	566	888	1,916
		Rabi including hot-weather . . . . .	.	.	.	1,580	3,677	5,307
TOTAL MINOR WORKS .						2,146	4,565	7,223
GRAND TOTAL, MAJOR AND MINOR WORKS .						417,821	480,078	504,550

NOTE.—The figures for the Sone canals for the years 1884-85 and 1885-86 do not agree with those given in last year's Resolution. The reason is that last year the areas "assessed" within the year were given as the areas "irrigated," the figures for 1884-85 not being then available. The figures now given have been obtained from the Superintending Engineer's report and show the areas actually irrigated within each year.

A still further decrease in the total area under irrigation has taken place, and the reason is not difficult to assign. The decline is entirely in annual leases, and chiefly on the Sone canals. The season was one of favourable rainfall, and the need for irrigation not pressing. On the other hand, the steady increase in the area under five-year leases on the Sone and in the area leased on the Orissa canals which is almost entirely under five-year leases, appears to be a satisfactory indication that the idea is gaining ground that it is advantageous to lease for a long term at a reduced rate as an insurance against failure in a bad year of rainfall; and the result will be probably a gradual extension of irrigation which cannot be expected under a system of short leases, the irrigation under which is subject to fluctuation with the amount and distribution of the rainfall.

12. The tollage collections from the various canals for the last three years are given in the table following:—

YEAR.	Orissa Canals.	Midnapore Canal.	Hidgellie Tidal Canal.	Orissa Coast Canal.	Sone Canals.	Calcutta and Eastern Canals.	TOTAL.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
1884-85	52,784	1,19,797	41,382	...	37,335	5,08,466	7,59,764
1885-86	64,003	1,25,331	52,143	13,663	41,712	(a) 4,97,578	7,94,520
1886-87	58,664	1,09,693	51,904	28,587	49,005	4,73,193	7,71,706

(a) In last year's Resolution Rs 10,025 on account of demurrage was omitted and Rs 20,280, miscellaneous receipts, wrongly added. The figure has therefore been reduced by the difference, *vis.*, Rs 10,201

There is a decrease in tollage collections on all canals except the Sone and Orissa Coast. On the latter the increase is due to a further length of 55 miles having been temporarily opened for traffic. The whole length has been opened out during the current year, and the canal route from Gewankally on the Hooghly through to Cuttack is now established.

13. The causes that have led to a diminution in the receipts are chiefly the depression in the rice and jute trade, and do not point to any permanent decline in the traffic. The receipts on the Calcutta and Eastern Canals were also affected by alterations in tolls. In Orissa the traffic was to some extent impeded by the low level of the water in the Kendrapara and High Level Canals, but is also due to the falling off in the exports of rice from the Central Provinces on account of absence of floods in the Mahanadi.

14. In the Nuddea Rivers the receipts are higher than those of the previous four years, the cause being attributed to the favourable state of the channels and to an increase in trade generally.

15. With the exception of the revenue report of the Superintending Engineer of the South-Western Circle, all the reports were received with fair punctuality. In the case of the South-Western Circle the report was delayed owing to the ill-health of the Superintending Engineer. There was an improvement in the date of receipt of the Examiner's Finance Accounts.

ORDER.—Ordered that a copy of this Resolution and of the note and its accompaniments be submitted to the Government of India, in the Public Works Department, for information; also that copies be forwarded to the Appointment, Revenue, and Financial Departments of this Government; the Board of Revenue Lower Provinces; the Commissioners of the Presidency, Burdwan, Patna and Orissa Divisions; the Collectors of the 24-Pergunnahs, Nuddea, Hooghly, Midnapore, Burdwan, Patna, Shahabad, Gya, Sarun, Cuttack and Balasore; the Superintending Engineers of the Orissa, South-Western and Sone Circles; and the Examiner of Public Works Accounts, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

C. W. I. HARRISON, *Lieut.-Col., R.E.,*
Offg. Joint-Secretary to the Govt. of Bengal,
P. W. Dept.

IIC.

PUBLIC WORKS DEPARTMENT, BENGAL.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS IN BENGAL FOR THE YEAR 1886-87 BASED ON ACTUAL RECEIPTS.

Principal results of operations for the year ended 31st March 1887.

IRRIGATION WORKS.	1	2	3	4	5	6	SURPLUS REVENUE AFTER PAYING INTEREST ON DIRECT CAPITAL OUTLAY.		EXCESS CHARGES INCLUDING INTEREST ON DIRECT CAPITAL OUTLAY.		10
							Amount.	Percentage on total sum at charge.	Amount.	Percentage on total sum at charge.	
							7	8	9	10	
							R	R	R	R	
MAJOR IRRIGATION WORKS.											
In operation.											
Tidal canal		18,40,296	53,494	22,735	30,759	71,820	...	...	41,061	2'23	
In progress.											
Orissa project		2,30,14,633	1,79,519	5,20,543	—3,41,024	8,91,616	...	...	12,32,640	5'35	
Midnapore canal		84,45,568	2,33,974	2,35,038	—1,064	3,30,382	...	...	3,31,440	3'91	
Sone project		2,58,90,812	9,02,692	5,97,821	3,04,871	9,97,188	...	...	6,92,317	2'67	
TOTAL		5,91,91,309	13,69,679	13,76,137	—6,458	22,91,006	...	...	22,97,464	3'88	
MINOR WORKS AND NAVIGATION.											
In operation.											
Sarun project		6,96,413	12,427	28,659	—16,232	...	...	...	...	...
Calcutta and Eastern canals		52,23,274	4,83,654	1,92,264	2,91,390	...	...	...	...	...
In progress.											
Orissa coast canal		38,24,723	29,488	61,426	—31,938	...	...	...	...	...
Abandoned or held in abeyance.											
Tirhoot project		6,06,075	...	...	...	...	...	...	...	...
Damoodur project		1,69,780	...	...	...	...	...	...	...	...
TOTAL		1,05,20,265	5,25,569	2,82,349	2,43,220	...	...	...	...	...

IV C.

PUBLIC WORKS DEPARTMENT.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS IN BENGAL FOR THE YEAR 1886-87 BASED ON ASSESSMENTS OF THE YEAR.

Principal results of operations for the year ended 31st March 1887.

IRRIGATION WORKS.	Capital outlay (direct and indirect) to end of the year.	REVENUE ASSESSED DURING THE YEAR,										Working expen- ses direct and indirect.	Net assessed Revenue of year.	Percentage on capital outlay to end of year.
		DIRECT ASSESSED REVENUE.						Indirect revenue— Land revenue due to operation of canal.	GRAND TOTAL.					
		Occupier's rate (water-rate).	Owner's rate.	Plantations.	Water power.	Navigation.	Miscellan- eous.			TOTAL.				
	R	R	R	R	R	R	R	R	R	R	R	R	R	
Major Irrigation Works.														
Orissa Project . . .	2,30,14,633	1,25,676	...	1,885	...	67,048	13,702	2,08,311	...	2,08,311	5,20,543	-3,12,232	1'35 deficit.	
Chinnapore Canal . . .	84,45,568	1,06,750	...	34	...	1,09,693	15,624	2,32,101	...	2,32,101	2,35,038	-2,937	'03 ditto.	
Tidal Canal . . .	18,40,296	...	...	102	...	51,904	2,398	54,404	...	54,404	22,735	31,669	1'72
Chone Project . . .	2,58,90,812	6,95,086	...	319	668	54,254	36,727	7,87,051	...	7,87,054	5,97,821	1,89,233	'73	
TOTAL . . .	5,91,91,309	9,27,512	...	2,340	668	2,82,899	68,451	12,81,770 (a)	...	12,81,870	13,76,137	-94,267	'16 deficit.	
Works and Navigation.														
... . .	6,96,413	21,749	...	...	...	...	1,355	23,104	...	23,104	28,659	-5,555	'79 deficit.
... . .	38,24,723	—1	...	...	...	28,587	902	29,488	...	29,488	61,426	-31,938	'83 ditto.
... . .	52,23,274	...	...	...	...	4,77,199	6,455	4,83,654	...	4,83,654	1,92,264	2,91,390	5'57
... . .	410	21,748	...	...	...	5,05,786	8,712	5,36,246	...	5,36,246	2,82,349	2,53,897	2'63

(a) Refunds and remissions of revenue have not been deducted from the gross assessments shown above.

ID.

PUBLIC WORKS DEPARTMENT, BENGAL.

STATEMENT OF TRAFFIC ON CANALS IN BENGAL DURING THE YEAR 1886-87.

	Orissa Canals.	Midnapore Canal.	Hidgellee Tidal Canal.	Sone Canals.	Calcutta and Eastern Canals.	Orissa Coast Canal.	TOTAL.
Length of canal open for navigation Miles	170½	72	29	218½	27*	91	608
Receipts—Tollage on private boats R	47,943	98,408	51,302	38,990	4,73,049	28,358	7,38,050
„ Government boats „	6,877	63	166	2,346	...	164	9,616
„ rafts . . . „	3,844	2,583	436	8,329	144	65	15,401
Carrying operations or transport services } Government boats . . .	8,384	...	...	4,535	...	...	12,319
Fines and Sundries . . . „	...	8,639	2,500	54	10,461	901	22,555
TOTAL RECEIPTS . . . „	67,048	1,09,693	54,404	54,254	4,83,654	29,488	7,98,541
Maintenance charges, including special navigation establishment „	31,041	52,952	23,645	33,367	1,92,264	61,426	3,94,695
Net revenue of year . . . „	36,007	56,741	30,759	20,887	2,91,390	31,938	4,03,846
Total number of boats plying cargo No.	13,061	18,446	16,277	5,825	91,996	8,254	1,53,859
Total number of boats passenger . . . „	1,250	15,066	1,265	683	8,180	870	27,314
Total registered tonnage of boats by canal measurement, cargo . Tons	99,792	2,64,867	1,43,921	79,072	23,23,262	69,958	29,80,872
Total registered tonnage of boats by canal measurement, passenger „	28,606	81,419	5,826	18,632	19,061	4,615	1,38,159
Ton mileage—Up	14,84,818	49,64,879	18,05,416	17,68,896	...	10,49,436	...
Down	13,44,988	27,73,266	11,16,361	31,21,842	...	5,60,335	...
TOTAL	28,29,806	77,38,145	29,21,777	48,90,738	...	16,09,771	...
Estimated value of cargoes—Up R	23,76,395	47,01,925	15,10,711	20,69,322	4,65,43,871	7,18,448	5,79,25,672
Down „	17,90,355	48,93,854	15,75,969	40,72,784	64,70,600	4,70,876	1,92,74,438
TOTAL	41,66,750	95,95,779	30,86,680	61,42,106	5,30,19,471	11,89,324	7,72,00,110
Number of passengers—Total . No.	71,622	2,08,582	8,569	50,372	51,013	6,110	3,96,268
Rafts, feet × feet × feet—Up . C. ft.	49,383	1,63,562	15,989	18,286	...	10,216	...
„ „ „ Down „	1,68,960	7,897	22,132	31,25,381	...	854	...
TOTAL	2,18,343	1,71,459	38,121	31,43,667	...	11,070	...
Estimated value of rafts—Total . R	89,435	1,29,808	62,146	3,23,545	23,199	2,568	6,30,701
Tollage on boats per ton per mile .	4.28 pies	2.4 pies	3.4 pies	1.6 pies	...	3.3 pies	...
„ rafts per 100 cubic feet .	1.75 rupees	1.5 „	1.3 „	4.2 annas	...	1.1 „	...

* This length is that of the canals in the immediate neighbourhood of Calcutta.

IVE.
PUBLIC WORKS DEPARTMENT, BENGAL.

COMPARATIVE STATEMENT OF IRRIGATION AND RAINFALL FOR THE YEARS 1886-87 AND 1885-86 IN BENGAL.

Works supplying irrigation.	Civil Districts.	Total area in acres.	Cultivated area in acres.	AREAS IRRIGATED IN ACRES.						Rainfall.	
				1886-87.			1885-87.			1886-87.	1885-86.
				Kharif inclusive of sugarcane.	Rabi inclusive of hot weather.	Year.	Kharif inclusive of sugarcane.	Rabi inclusive of hot weather.	Year.		
Orissa Canals	Cuttack	...	...	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Inches.	Inches.
	Balasore	...	...	68,779	2,439	71,218	63,929	1,604	65,533	63.55	51.19
				6,490	1	6,491	6,805	1	6,806	64.25	57.97
	TOTAL ORISSA CANALS	...	...	75,269	2,440	77,709	70,734	1,605	72,339	...	...
Midnapore Canal	Midnapore	...	...	69,762	...	69,762	70,604	...	70,604	49.39	76.20
Sone Canals	Shahabad	2,806,400	2,192,500	167,207	53,618	220,825	197,668	61,531	259,199	56.95	43.49
	Patna	1,329,920	1,039,000	14,873	2,432	17,305	13,056	4,223	17,279	60.67	44.47
	Gya	3,015,680	2,356,000	25,485	4,589	30,074	26,475	5,526	32,001	63.78	49.08
	TOTAL SONE CANALS	7,152,000	5,587,500	207,565	60,639	268,204	237,199	71,280	308,479	...	...
Sarun Canal		1,680,000	1,312,500	566	1,580	2,146	888	3,677	4,565	61.00	39.22
	TOTAL	...	...	353,162	64,659	417,821	379,425	76,562	455,987	...	...

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the Week ending 21st March 1888.

During the past week the weather, without being actually rainy or stormy, has yet been in an unsettled and changeable state—pressure has been unsteady and subject to considerable oscillations, while the distribution has undergone large changes from day to day. The wind on either side of the Peninsula has been strong, and squally, and the weather altogether has been less quiet than is usual during the middle of March.

On the 15th the chart showed a large high-pressure area over the west and south of the Peninsula, and a band of low pressure lying along the foot of the hills. At the same time relatively low pressures were reported from Bengal and the Central Provinces, with small centres of depression, one near Raipur and a second near Hazaribagh. The barometer was falling and the weather was cloudy at several stations in Northern India, though it was generally clear in the centre and south. Rain had fallen at some stations in Bengal, Assam and the north-west of the Punjab, as well as at Jacobabad, Quetta, and Jeypore. The thermometric readings from the Central Provinces, the Deccan, and the Eastern Peninsula, were about equally high—Thytmio reporting a maximum of 102° , and Nagpur, Kurnool, and Bellary of 101° . On the 16th the barometer continued to fall very generally. The depression over Bengal had to a large extent filled up and that over the Central Provinces had moved southward towards the Deccan. At the same time a high-pressure area was appearing in the north-west of the Punjab. These were the only important changes in pressure. On the Bombay coast, owing to the southward movement of the Deccan depression, the north-westerly wind had increased in force, but at the head of the Bay its strength had decreased. Rain had fallen in Assam, the cis-Gangetic portions of the North-Western Provinces, and the north-west of the Punjab, but the amounts, except at Silchar and Sibsagar, were small. The hottest part of the Indian region was the centre of the Peninsula, where Kurnool and Cuddapah reported maxima of 102° and Secunderabad, Bellary and Salem of 100° . In Orissa also the temperature was high. The chart of the morning of the 17th showed that the depression over the Deccan had still further developed, and the north-westerly winds on the west coast were blowing very strongly. Some cloud accompanied this depression, but the only rainfall reported from its neighbourhood was a few drops at Seoni. At Saugor Island and in Assam rain still fell, the amount received at Silchar exceeding 1 inch. The inland portion of the Peninsula remained the hottest part of the Indian region, the maxima at Kurnool and Cuddapah being 103° . On the 18th the barometric depression over the Deccan had become slighter, and pressure generally more uniform throughout India. A large anticyclone overlay the Bay and its surrounding coasts, while readings were lowest along the foot of the hills. In consequence of this decrease in the intensity of the Deccan depression, the north-westerly winds on the west coast had become lighter, and the winds generally were more variable in direction. Over and around the Bay there was a well marked anticyclonic circulation. Slight rain had fallen at False Point, Silchar, and Sibsagar, and a few drops at Quetta. The weather was very fine. There was no change in the position of the area of greatest heat which remained over the inland parts of the Peninsula. The maxima reported were about the same as those on the preceding day. Beyond a rapid rise of pressure and the appearance of a high-pressure area in the Punjab, there was little change in the barometer on the 19th. Rain was reported from Ceylon, False Point, Silchar, and the north-west of the Punjab. At False Point the rainfall exceeded $1\frac{1}{2}$ inches, but elsewhere the amounts were small. There was no change in the position of the region of greatest heat, and the maxima within it were practically the same as those reported on the two previous days. On the 20th the barometric distribution was complicated and irregular, and the wind very variable in direction. The only stations reporting rainfall were Peshawar, Poona, Colombo and Galle, but the amount of cloud had on the whole increased. The region of greatest heat had apparently commenced its normal northward advance, and the maximum temperatures reported from the Central Provinces and the north of the Peninsula were nearly as high as those reported from the centre and south. On the 21st high-pressure areas were shown over the Punjab and the Carnatic

with, between them, a belt of relatively low pressures, stretching from the west coast, between Bombay and Mangalore, north-eastward across the central parts of the country to Bengal. The only rainfall reported was a few drops at Dera-Ismael Khan and Colombo, and the weather was less cloudy than on the preceding day. Temperature continued to increase over the north of the Peninsula and the central parts of the country. The absolute maximum for the whole of India was 104° at Surat.

Pressure.—The variations of pressure from the normal average were slightly irregular. In the Irrawaddy Valley, and at Berhampore, and the stations along the foot of the hills, there was a slight deficiency, but in all other parts of Northern India, alike on the hills and on the plains, there was an excess. In Central and Southern India there was a general excess, but at some stations in the inland parts of Madras there was a slight deficiency.

Temperature.—The mean temperature of the week has been above the average over by far the greater part of India, but in Eastern Bengal, part of Assam, and in the south of the Peninsula, there has been a slight deficiency. The excess exceeded 5° at Agra, Bareilly, Ludhiana, Raipur and Hyderabad.

The following table gives the mean temperatures for the 15th and the 21st :—

STATIONS.	15th.	21st.	Difference.	STATIONS.	15th.	21st.	Difference.
Rangoon .	85°	86°	+ 1°	Mangalore .	81°	84°	+ 3°
Calcutta .	79°	82°	+ 3°	Bombay .	79°	85°	+ 6°
Gya .	80°	84°	+ 4°	Akola .	83°	83°	0
Allahabad .	78°	83°	+ 5°	Nagpur .	87°	87°	0
Jhansi .	83°	86°	+ 3°	Jeypore .	78°	83°	+ 5°
Delhi .	71°	85°	+ 14°	Kurnool .	87°	88°	+ 1°
Lahore .	67°	79°	+ 12°	Cuddapah .	87°	88°	+ 1°
Colombo .	83°	83°	0				

and shows that, while there has been a fairly general increase of temperature during the week, the change has been very much greater in Northern than in Southern and Central India.

Humidity.—The variations of humidity from the mean have been very irregular.

Rain.—There has been no rain in Burma, on the Malabar Coast, or in Madras. In all other parts of India rain has fallen, but, except in Bengal, Assam, the Punjab and in Ceylon, the amounts received were not large. In Bombay, the Berars, Sind, and Rajputana the total of the week's fall did not reach one-tenth of an inch per province, and in Guzerat and Central India the fall was only slightly heavier. In Bengal and Assam rain has been frequent, though as a rule not heavy.

The concluding table gives the total rainfall of the past week according to provinces :—

DIVISIONS.	Number of stations.	Total rainfall.
Burma . . . . .	..4	...
Bengal and Assam	10	8.44
North-Western Provinces and Oudh	3	0.20
Punjab	4	0.84
Hill Stations	2	0.75
Ceylon	2	1.21
Malabar Coast . . . . .	..	...
Bombay	1	0.07
Berars and Central Provinces	1	0.02
Guzerat and Central India	1	0.12
Sind—Rajputana	2	0.08
Madras . . . . .	...	...

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 24th March 1888.*—No rain except in Ganjam and Vizagapatam; rainfall to date generally sufficient, except in parts of Vizagapatam, Bellary, North Arcot, Madura, Tinnevely, Coimbatore, Salem, and South Canara. Crops generally good, but very slightly damaged here and there by disease or want of rain. Wet crops under rain-fed tanks in parts of Bellary and Madura have withered owing to deficient water supply. Pasture generally sufficient, but scanty in Malabar and parts of Anantapore, North Arcot, Trichinopoly, Madura, and Nilgiris, and decreasing in Vizagapatam and parts of Salem and Coimbatore. Prices falling where not stationary. General prospects favourable.

Bombay.—*For week ending 28th March 1888.*—Slight rain in Bombay City and in parts of Poona, Sholapur and Nasik. Crops slightly injured by it in Nasik. Standing crops otherwise good, except cotton in Broach which is damaged. Cotton-picking continues in parts of Gujarat and Southern Maratha Country. Harvesting of late crops continues in most districts. Ploughing operations for next season's crops in progress in Nasik, Poona, Satara, Bijapur, Dharwar, Ratnagiri, Kanara, Kathiawar and Shikarpur. Probable outturn of late crops 10 to 11 annas in Nasik and 7 annas on an average in Sholapur.

Bengal.—*For the week ending 27th March 1888.*—No rain during the week. General prospects continue favourable. *Rabi* crops are being harvested, good outturn is generally expected, except in parts of the Bhagulpore and Chota Nagpore Divisions where the crops are below the average. Opium collections are nearly over, the produce being everywhere satisfactory. Spring rice is doing well. Ploughing for early rice and jute is well forward. Indigo sowings are in full swing. Planting of sugarcane cuttings has begun. *Mohua* promises to be a good crop in Chota Nagpore and Sonthal Pergunnahs. No further information regarding reported scarcity in parts of Pooree received.

North-Western Provinces and Oudh.—*For week ending 28th March 1888.*—The weather is generally cloudy. Crops are being cut, and the yield is good. Operations for the autumn harvest have commenced in Kumaun. Opium collection is in progress. Supplies of food-grains are ample and prices are falling. The condition of agricultural stock continues satisfactory.

Punjab.—*For week ending 28th March 1888.*—Rain has fallen in some districts. Prices are generally stationary though falling in two districts, they are rising in Rawalpindi. *Kharif* ploughings and sugarcane and cotton sowings in progress. Harvesting of *rabi* crops commenced. *Rabi* prospects are generally reported good. Crops slightly injured by western winds in Jullundhur. Cattle are reported healthy. Prospects of fodder are improving, but fodder is still scarce in some districts. Poppy crops average, extraction of opium commenced in Ajnala tahsil.

Central Provinces.—*For week ending 28th March 1888.*—Weather cloudy in northern districts where harvest of winter crops continues. Under favourable circumstances crops in other districts have been cut. Outturn good. Cattle in fair condition.

Assam.—*For week ending 28th March 1888.*—Weather showery with high winds, which have done some damage. Early rice being sown. Prospects of tea good.

Mysore and Coorg—*For week ending 28th March 1888.*—No rain. Standing crops in good condition. Paddy and sugarcane sown in parts of the Bangalore and Tumkur districts. Outturn of crops fair. Cattle generally in good condition.

Want of rain much felt in Coorg.

Berar and Hyderabad.—*For week ending 28th March 1888.*—Weather clear and warm. Threshing of *rabi* crops continues. Probable outturn of wheat and gram is expected to be between 14 and 16 annas. Land under preparation for the ensuing *kharif* crop as reported previously, except in the Amraoti district. Agricultural stock is in good condition and fodder is sufficient in the other districts of the Province.

No rain in Hyderabad during the week. Agricultural prospects continue good. Prices stationary.

Central India.—*For week ending 28th March 1888.*—Slight rain in Neemuch during week. The only change since last report is in Baghelkhand and Neemuch where prices are reported to be fallen, otherwise conditions remain the same.

Rajputana.—*For week ending 28th March 1888.*—Slight rain in Bhurtpur; elsewhere nil. Agricultural operations satisfactory. Reaping in progress at places. Standing crops good. Crop prospects and agricultural stock generally good. Pasture or fodder fairly sufficient. Prices falling generally. Opium being collected at places.

E. C. BUCK,
Secretary to the Government of India.

